



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.  
Ce document est par la présente modifié: sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment.

Le fournisseur/entrepreneur accepte la présente  
modification/en accuse réception.

 June 26, 2019  
Signature Date

Name, title of person authorized to sign (type or print)

David Prime, Partner  
Return signed copy forthwith

Prière de retourner une copie dûment signée immédiatement

**Comments - Commentaires**

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

BDO CANADA LLP  
180 Kent Street  
Suite 1700  
Ottawa  
Ontario  
K1P0B6  
Canada

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/002/ZQ	<b>Amendment No. - N° Modif</b> 008
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2019-05-29
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	
<b>GST/HST</b> <b>TPS/TVH</b>	
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	
<b>Buyer Id - Id de l'acheteur</b> 011zq	
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> ( ) -
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$664,394.32	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> Harrison, Linda	

Digitally signed by Harrison, Linda  
Date: 2019.05.29 13:42:24 -0400

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
008  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to:

add new resources and change a category, as follow:

- Hugues-Albert Sully, Project Manager/Leader;
  - Marc-Antoine Guénette from Auditor to Senior Auditor;
  - Priscilla Kosseim, Auditor.
- 
- Delete in its entirety Annex B, Basis of Payment and Replace with:

## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

## **STREAM 1 – INTERNAL AUDIT SERVICES**

### **A- Contract Period (from date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### **1.0 Professional Fees**

The Contractor will be paid all inclusive fixed time rates as follows:



Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

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008  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A1. Contract Period 1 Award to March 31, 2018	A2. Contract Period 2 April 1, 2018 to March 31, 2019	A3. Contract Period 3 April 1, 2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$ 499,464.00**

## 2.0 Cost Reimbursable Expenses

### 2.1 Authorized travel and living expenses for Work

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed \*\* outside the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4), available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>), at cost, without any allowance for profit and administrative overhead, in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive; and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

Contract No. - N° du contrat  
47419-177158/002/ZQ  
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47419-177158

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008  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

**Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.**

**3. Total Estimated Contract Period: \$ 599,464.00**

## **B- Option to Extend the Term of the Contract**

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### **B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)**

<b>STREAM # 1: Internal Audit Services</b>		<b>ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
<b>Resource Category</b>	<b>Resource Name</b>	
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

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008  
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011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

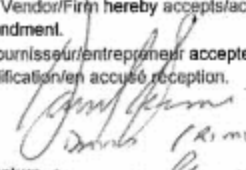
**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**

**Purchasing Office - Bureau des achats:**  
 Services Procurement-Instruments Management  
 Division/Approvisionnement de services-Gestion  
 des instruments  
 11 Laurier St. / 11, rue Laurier  
 10C1, Place du Portage III  
 Gatineau  
 Quebec  
 K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless otherwise indicated, all other terms and conditions of the contract remain the same.  
 Ce document est par la présente modifié: sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.  
 Le fournisseur/entrepreneur accepte la présente modification/en accuse réception.

  
 Signature *Robert Pilon* Date *Apr 25/17*  
 Name, title of person authorized to sign (type or print)  
 Nom et titre du signataire autorisé (taper ou imprimer)


Return signed copy forthwith  
 Prière de retourner une copie dûment signée immédiatement

### Comments - Commentaires

This document contains a security requirement.

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

Interis Consulting Inc  
 275 Slater Street  
 20th Floor  
 Ottawa  
 Ontario  
 K1P5H9  
 Canada

<b>Title - Sujet</b> INTERNAL AUDIT	
<b>Contract No. - N° du contrat</b> 47175-128426/002/ZQ	<b>Amendment No. - N° Modif</b> 002
<b>Client Reference No. - N° de référence du client</b> 1000298426	<b>Date</b> 2013-04-24
<b>Requisition Reference No. - N° de la demande</b> 47175-128426	
<b>File No. - N° de dossier</b> 010zq.47175-128426	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	
<b>GST/HST</b> <b>TPS/TVH</b>	
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b> Included - Inclus
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Pilon, Robert	<b>Buyer Id - Id de l'acheteur</b> 010zq
<b>Telephone No. - N° de téléphone</b> (819) 956-7509 ( )	<b>FAX No. - N° de FAX</b> (819) 997-2229
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$559,350.00	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> 	

Contract No. - N° du contrat  
 47175-128426/002/ZQ  
 Client Ref. No. - N° de réf. du client  
 1000298426

Amd. No. - N° de la modif.  
 002  
 File No. - N° du dossier  
 010zq47175-128426

Buyer ID - Id de l'acheteur  
 010zq  
 CCC No./N° CCC - FMS No/ N° VME

**This Contract Amendment No. 2 is raised to:**

**1. Revise the Basis of Payment to upgrade and add the following resources:**

Upgrade:

Add:

**1 At Page 20, Annex "B" Basis of Payment:**

**DELETE:** in its entirety

**INSERT:** The following

## **ANNEX B**

### **BASIS OF PAYMENT**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days\_worked} = \frac{\text{Hours\_Worked}}{7.5\_hours\_per\_day}$$

#### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat

47175-128426/002/ZQ

Client Ref. No. - N° de réf. du client

1000298426

Amd. No. - N° de la modif.

002

File No. - N° du dossier

010zq47175-128426

Buyer ID - Id de l'acheteur

010zq

CCC No./N° CCC - FMS No/ N° VME

## A- Contract Period(s) (From January 1, 2012 to December 31, 2014)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

### 1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

#### WORKSTREAM # 1 Internal Audit Services

WORKSTREAM # 1 Internal Audit		ALL-INCLUSI VE PER DIEM RATE (in Cdn \$)	ALL-INCL USIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSI VE PER DIEM RATE (in Cdn \$)
		Contract Period 1	Contract Period 2	Contract Period 3
		January 1 2012 to December 31, 2012	January 1, 2013 to December 31, 2013	January 1, 2014 to December 31, 2014
Resource Category	Resource Name			
<b>1</b>	<b>Contract Period</b>			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1c	Senior Auditor			
1d	Auditor			

Total Estimated Cost of Professional Fees specified in BOP E 6.1.2 for a TA Limitation of Expenditure for work-stream one (1): \$ 484,380.53

### 2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work performed outside the National Capital Region (NCR) only

Contract No. - N° du contrat	Amd. No. - N° de la modif.	Buyer ID - Id de l'acheteur
47175-128426/002/ZQ	002	010zq
Client Ref. No. - N° de réf. du client	File No. - N° du dossier	CCC No./N° CCC - FMS No/ N° VME
1000298426	010zq47175-128426	

For the requirements relative to travel described in Annex A section(s) of the Statement of Work in Annex A.

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for profit and administrative overhead, in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the Treasury Board Travel Directive, and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Technical/Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Canada will not accept any travel and living expenses for:

- a. Work performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act*, R.S.C. 1985, c. N-4, S.2. The *National Capital Act* is available on the Justice Website: Department of Justice;
- b. Any travel between the Contractor's place of business and the NCR; and
- c. Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all inclusive per diem rates specified in subsection A-1.0 above.

## 2.2 Canada's Total Liability - Authorized Travel and Living Expenses

1. Canada's total liability to the Contractor under the Contract for authorized travel and living expenses must not exceed **\$10,619.47 (HST Extra)**, for contract period and option years. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - (a) when it is 75 percent committed, or
  - (b) four (4) months before the Contract expiry date, or
  - (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

**Total Estimated Cost to a Limitation of Expenditure for Travel & Living : \$ 10,619.47**

Contract No. - N° du contrat

47175-128426/002/ZQ

Client Ref. No. - N° de réf. du client

1000298426

Amd. No. - N° de la modif.

002

File No. - N° du dossier

010zq47175-128426

Buyer ID - Id de l'acheteur

010zq

CCC No./N° CCC - FMS No/ N° VME

### 3.0 Total Estimated Cost- Contract Period (1.0 + 2.0): \$ 495,000.00

**4.0** With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority, and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

## B- Option to Extend the Term of the Contract

### B-Extended Contract Period (From January 1, 2015 to December 31, 2016)

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

	Work-stream # 1 Internal Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 1 January 1, 2015 to December 31, 2015	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 2 January 1, 2016 to December 31, 2016
	Resource Name		
<b>2</b>	Optional Periods		
2a	Partner/Managing Director		
2b	Project Manager/Leader		
2c	Senior Auditor		
2d	Auditor		

**All other terms and conditions of the Contract remain unchanged.**





Public Works and Government Services  
Canada

Travaux publics et Services  
gouvernementaux Canada

Purchasing Office - Bureau des achats:  
Services Procurement-Instruments Management  
Division/Approvisionnement des services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
10C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

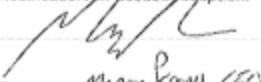
## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.

Ce document est par la présente modifié: sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment.

Le fournisseur/entrepreneur accepte la présente  
modification/en accuse réception.

  
Signature *Marco Pilon, CEO* Date *2013-04-29*

Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

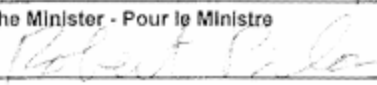
Return signed copy forthwith  
Prière de retourner une copie dûment signée immédiatement

### Comments - Commentaires

This document contains a security requirement.

Vendor/Firm Name and Address  
Raison sociale et adresse du  
fournisseur/de l'entrepreneur

Raymond Chabot Grant Thornton  
2505 St-Laurent Boulevard  
Ottawa  
Ontario  
K1H1E4  
Canada

Title - Sujet INTERNAL AUDIT	
Contract No. - N° du contrat 47175-128426/003/ZQ	Amendment No. - N° Modif 002
Client Reference No. - N° de référence du client 1000298426	Date 2013-04-26
Requisition Reference No. - N° de la demande 47175-128426	
File No. - N° de dossier 010zq.47175-128426	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits Included - Inclus
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
Address Enquiries to: - Adresser toutes questions à: Pilon, Robert	Buyer Id - Id de l'acheteur 010zq
Telephone No. - N° de téléphone (819) 956-7509 ( )	FAX No. - N° de FAX (819) 997-2229
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimatif \$457,650.00	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre 	

Contract No. - N° du contrat	Amd. No. - N° de la modif.	Buyer ID - Id de l'acheteur
47175-128426/003/ZQ	002	010zq
Client Ref. No. - N° de réf. du client	File No. - N° du dossier	CCC No./N° CCC - FMS No/ N° VME
1000298426	010zq47175-128426	

This Contract Amendment No. 2 is raised to:

1. Revise the Basis of Payment to add the following resource:

Add:

2. At Page 20, Annex "B" Basis of Payment:

DELETE: in its entirety

INSERT: The following:

## ANNEX B

### BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days\_worked} = \frac{\text{Hours\_Worked}}{7.5\_hours\_per\_day}$$

### OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat  
47175-128426/003/ZQ  
Client Ref. No. - N° de réf. du client  
1000298426

Amd. No. - N° de la modif.  
002  
File No. - N° du dossier  
010zq47175-128426

Buyer ID - Id de l'acheteur  
010zq  
CCC No./N° CCC - FMS No/ N° VME

## A- Contract Period(s) (From January 1, 2012 to December 31, 2014)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

### 1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

#### WORKSTREAM # 1 Internal Audit Services

WORKSTREAM # 1 Internal Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
		Contract Period 1	Contract Period 2	Contract Period 3
		January 1 2012 to December 31, 2012	January 1, 2013 to December 31, 2013	January 1, 2014 to December 31, 2014
Resource Category	Resource Name			
<b>1</b>	<b>Contract Period</b>			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1c	Senior Auditor			
1d	Auditor			

Total Estimated Cost of Professional Fees specified in BOP E 6.1.2 for a TA Limitation of Expenditure for work-stream one (1): \$ 394,380.53

Contract No. - N° du contrat	Amd. No. - N° de la modif.	Buyer ID - Id de l'acheteur
47175-128426/003/ZQ	002	010zq
Client Ref. No. - N° de réf. du client	File No. - N° du dossier	CCC No./N° CCC - FMS No/ N° VME
1000298426	010zq47175-128426	

## 2.0 Cost Reimbursable Expenses

### 2.1 Authorized travel and living expenses for Work performed outside the National Capital Region (NCR) only

For the requirements relative to travel described in Annex A section(s) of the Statement of Work in Annex A.

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for profit and administrative overhead, in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the Treasury Board Travel Directive, and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Technical/Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Canada will not accept any travel and living expenses for:

- a. Work performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act*, R.S.C. 1985, c. N-4, S.2. *The National Capital Act* is available on the Justice Website: Department of Justice;
- b. Any travel between the Contractor's place of business and the NCR; and
- c. Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all inclusive per diem rates specified in subsection A-1.0 above.

### 2.2 Canada's Total Liability - Authorized Travel and Living Expenses

1. Canada's total liability to the Contractor under the Contract for authorized travel and living expenses must not exceed **\$10,619.47** (HST extra), for contract period and option years. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - (a) when it is 75 percent committed, or
  - (b) four (4) months before the Contract expiry date, or
  - (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

Contract No. - N° du contrat	Amd. No. - N° de la modif.	Buyer ID - id de l'acheteur
47175-128426/003/ZQ	002	010zq
Client Ref. No. - N° de réf. du client	File No. - N° du dossier	CCC No./N° CCC - FMS No/ N° VME
1000298426	010zq47175-128426	

whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

**Total Estimated Cost to a Limitation of Expenditure for Travel & Living : \$ 10,619.47**

### 3.0 Total Estimated Cost- Contract Period (1.0 + 2.0): \$ 405,000.00

4.0 With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority, and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

## B- Option to Extend the Term of the Contract

### B-Extended Contract Period (From January 1, 2015 to December 31, 2016)

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

Work-stream # 1 Internal Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 1 January 1, 2015 to December 31, 2015	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 2 January 1, 2016 to December 31, 2016
	Resource Name		
2	Optional Periods		
2a	Partner/Managing Director		
2b	Project Manager/Leader		
2c	Senior Auditor		
2d	Auditor		

**All other terms and conditions of the Contract remain unchanged.**



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**

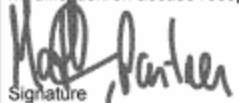
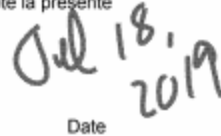
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

**CONTRACT AMENDMENT  
MODIFICATION AU CONTRAT**

The referenced document is hereby amended: unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.  
Ce document est par la présente modifié: sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment.

Le fournisseur/entrepreneur accepte la présente  
modification/en accusé réception.

   
Signature Date

Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
Prière de retourner une copie dûment signée immédiatement

**Comments - Commentaires**

**Vendor/Firm Name and Address**

**Raison sociale et adresse du  
fournisseur/de l'entrepreneur**

Samson & Associés CPA/Consultation Inc.  
85, rue Victoria  
Gatineau  
Quebec  
J8X2A3  
Canada  
Operating as: Samson & Associés/Samson & Associates

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/001/ZQ	<b>Amendment No. - N° Modif</b> 008
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2019-07-17
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	
<b>GST/HST</b> <b>TPS/TVH</b>	
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> (819) 956-8303
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$1,309,416.40	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b>	

Contract No.  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

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008  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to

- **Add four new resources and change the category of two resources**

Stream 1:

-  
-  
-  
-  
-

Stream 3:

-

- **Delete in its entirety Annex B, Basis of Payment and Replace with:**

## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

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47419-177158

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006  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## 1.0 Professional Fees

### A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### Stream 1 – Internal Audit Services

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	
	Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				



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Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

### **Stream 3 – Information Technology and Systems Audits**

The Contractor will be paid all inclusive fixed time rates as follows:

	<b>STREAM # 3 - Information Technology and Systems Audit</b>		<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	Resource Category	Resource Name	<b>A.1 Contract Period 1 Award to March 31, 2018</b>	<b>A.2 Contract Period 2 April 1, 2018 to March 31, 2019</b>	<b>A.3 Contract Period 3 April 1, 2019 to March 31, 2020</b>
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees contract period: \$1,070,280.00**

## **2.0 Cost Reimbursable Expenses**

### **2.1 Authorized travel and living expenses for Work**

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed \*\* outside

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011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4), available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>), at cost, without any allowance for profit and administrative overhead, in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive; and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

**Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.**

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021) STREAM # 1: Internal Audit Services

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	

Contract No. - N° du contrat  
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 47419-177158

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 006  
 File No. - N° du dossier  
 011zq.47419-177158

Buyer ID - Id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

## B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

### STREAM # 1: Internal Audit Services

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

## B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

### STREAM # 3: Information Technology and Systems Audit

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
006  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**  
**STREAM # 3: Information Technology and Systems Audit**

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**

# Printout

March-22-18 4:56 PM



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.  
Ce document est par la présente modifié, sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment.  
Le fournisseur/entrepreneur accepte/ reconnaît cette  
modification/ven accepté réception.

*[Signature]* *22 mai 2018*  
Signature Date  
Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
Prêter de retourner une copie dûment signée immédiatement

### Comments - Commentaires

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

Samson & Associés CPA/Consultation Inc.  
85, rue Victoria  
Gatineau  
Quebec  
J8X2A3  
Canada  
Operating as: Samson & Associés/Samson & Associates

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/001/ZQ	<b>Amendment No. - N° Modif</b> 003
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2018-03-22
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	<b>GST/HST</b> <b>TPS/TVH</b>
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> <b>Included - Inclus</b>	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> (819) 956-8303
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$1,209,416.40	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> <b>Harrison, Linda</b> Digitally signed by Harrison, Linda Date: 2018.03.22 13:11:38 -0400	

Canada

Contract No. <b>47419-177158/001/ZQ</b>	Amend. No. - N° de la modif. <b>003</b>	Buyer ID - id de l'acheteur <b>011zq</b>
Client Ref. No. - N° de réf. du client <b>47419-177158</b>	File No. - N° du dossier <b>011zq.47419-177158</b>	CCC No./N° CCC - FMS No./N° VME

This amendment is raised to add resources to the contract for Stream 3:

- - Stream 3 – Project Manager/Leader
- and
- Stream 3 – Project Manager/Leader

## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

### **STREAM 1 – INTERNAL AUDIT SERVICES**

#### **A- Contract Period (from date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

Contract No. - N° du contrat  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de ref. du client  
 47419-177158

Amd. No. - N° de la modif.  
 011zq.47419-177158  
 File No. - N° du dossier  
 011zq.47419-177158

Buyer ID - Id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

## 1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks.  
 Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$749,196.00**

**1. Total Estimated Contract Period: \$749,196.00.**

Contract No. - N° du contrat  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de réf. du client  
 47419-177158

Amd. No. - N° de la modif.  
 011zq  
 File No. - N° du dossier  
 011zq.47419-177158

Buyer ID - Id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services			ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)		
4a	Partner/Managing Director		
4b	Project Manager/Leader		
4b	Project Manager/Leader		
4b	Project Manager/Leader		
4b	Project Manager/Leader		
4c	Senior Auditor		
4c	Senior Auditor		
4c	Senior Auditor		
4c	Senior Auditor		
4d	Auditor		
4d	Auditor		
4d	Auditor		

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services			ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)		
5a	Partner/Managing Director		
5b	Project Manager/Leader		
5b	Project Manager/Leader		
5b	Project Manager/Leader		
5b	Project Manager/Leader		
5c	Senior Auditor		
5c	Senior Auditor		
5c	Senior Auditor		
5c	Senior Auditor		
5d	Auditor		
5d	Auditor		
5d	Auditor		



Contract No. - N° du contrat  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de réf. du client  
 47419-177158

Amd. No. - N° de la modif.  
 File No. - N° du dossier  
 011zq.47419-177158

Buyer ID - Id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

### **Stream 3 – Information Technology and Systems Audits**

#### **A- Contract Period (From date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### **1.0 Professional Fees**

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$321,084.00**

**2. Total Estimated Contract Period: \$321,084.00**

Contract No. - N° du contrat  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de réf. du client  
 47419-177158

Amd. No. - N° de la modif.  
 011zq  
 File No. - N° du dossier  
 011zq.47419-177158

Buyer ID - Id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.

# Printout

July-03-18 10:49 AM




Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.  
Ce document est par la présente modifié, sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment.  
Le fournisseur/entrepreneur accepte la présente  
modification en soussigné réception.  
  
Signature Date 31 Jul 2018  
Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)  
Return signed copy forthwith  
Prêter de retourner une copie dûment signée immédiatement

**Comments - Commentaires**

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

Samson & Associates CPA/Consultation Inc.  
85, rue Victoria  
Gatineau  
Quebec  
J8X2A3  
Canada  
Operating as: Samson & Associés/Samson & Associates

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/001/ZQ	<b>Amendment No. - N° Modif</b> 004
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2018-07-03
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	<b>GST/HST</b> <b>TPS/TVH</b>
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> <b>Included - Inclus</b>	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> (819) 956-8303
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$100,000.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$1,309,416.40	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b>  Digitally signed by Harrison, Linda Date: 2018.07.03 09:19:02 -0400	

Canada

Contract No.  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de réf. du client  
 47419-177158

Amend. No. - N° de la modif.  
 004  
 File No. - N° du dossier  
 011zq.47419-177158

Buyer ID - id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

This amendment is raised to

- 1) Add funds for travel to the contract and to add the related clauses to the contract;
- 2) Add a resource to the contract for Stream 1: André Bolduc as Project Manager/Leader for Stream 1.

- **Delete Section 7.6.2 Canada's Total Liability - Cumulative Total of all authorized TAs and replace with:**

**7.6.2 Canada's Total Liability - Cumulative Total of all authorized TAs**

- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$1,170,280.00. Customs duties are included and the Applicable Taxes are extra.
- B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.
- C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
  1. when it is 75 percent committed, or
  2. four (4) months before the Contract expiry date, or
  3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1, TA subject to a Limitation of Expenditure,

whichever comes first.
- D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

- **Delete in its entirety Annex B, Basis of Payment and Replace with:**

**ANNEX B, BASIS OF PAYMENT**

**A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

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004  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

#### OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

#### 1.0 Professional Fees

##### A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

##### Stream 1 – Internal Audit Services

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees for Stream 1: \$749,196.00**

Contract No. - N° du contrat  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de ref. du client  
 47419-177158

Amend. No. - N° de la modif.  
 004  
 File No. - N° du dossier  
 011zq.47419-177158

Buyer ID - id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

### Stream 3 – Information Technology and Systems Audits

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees for Stream 3: \$321,084.00**

#### 2.0 Cost Reimbursable Expenses

##### 2.1 Authorized travel and living expenses for Work

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed \*\* outside the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4), available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>), at cost, without any allowance for profit and administrative overhead, in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive; and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

Contract No. - N° du contrat  
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004  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

**Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.**

## **B- Option to Extend the Term of the Contract**

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### **B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

### **B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)**

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	

Contract No. - N° du contrat  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de réf. du client  
 47419-177158

Am'd. No. - N° de la modif.  
 004  
 File No. - N° du dossier  
 011zq.47419-177158

Buyer ID - Id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

4c	Senior Auditor
4d	Auditor
4d	Auditor

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**



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October-25-18 9:22 PM



Government Services  
Canada

Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
 Services Procurement-Instruments Management  
 Division/Approvisionnement de services-Gestion  
 des instruments  
 11 Laurier St. / 11, rue Laurier  
 11C1, Place du Portage III  
 Gatineau  
 Quebec  
 K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless otherwise indicated, all other terms and conditions of the contract remain the same.

Ce document est par la présente modifié: sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.

Le fournisseur/entrepreneur accepte la présente modification en accusé réception.

*[Handwritten Signature]* *[Handwritten Date: Oct 25 2018]*

Signature Date

Name, title of person authorized to sign (type or print)  
 Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
 Prière de retourner une copie dûment signée immédiatement

Comments - Commentaires

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

Samson & Associés CPA/Consultation Inc.  
 85, rue Victoria  
 Gatineau  
 Quebec  
 J8X2A3  
 Canada  
 Operating as: Samson & Associés/Samson & Associates

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/001/ZQ	<b>Amendment No. - N° Modif</b> 005
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2018-10-22
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> Code(s) financier(s)	
<b>GST/HST</b> TPS/TVH	
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> (819) 956-8303
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> Coût révisé estimatif \$1,309,416.40	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> Harrison, Linda <small>Digitally signed by Harrison, Linda          Date: 2018.10.25 11:39:25 -0400</small>	



Contract No.  
**47419-177158/001/ZQ**  
 Client Ref. No. - N° de réf. du client  
**47419-177158**

Amd. No. - N° de la modif.  
**005**  
 File No. - N° du dossier  
**011zq.47419-177158**

Buyer ID - Id de l'acheteur  
**011zq**  
 CCC No./N° CCC - FMS No./N° VME

This amendment is raised to

- Change the Project Authority contact information
  - Delete in its entirety article 7.5.2 Project Authority and replace with:

#### 7.5.2. Project Authority

The Project Authority for the Contract is:

Marianne Thouin  
 Director Internal Audit Division  
 Canada Border Services Agency / Government of Canada  
 191 Laurier Avenue, Ottawa, Ontario K1A 0L8  
 Tel: 613) 948-3148  
 Email: [marianne.thouin@cbsa-asfc.gc.ca](mailto:marianne.thouin@cbsa-asfc.gc.ca)

- Change Annex A - Statement of Work:
  - Delete in its entirety article 10.0 Work Location and replace with:

#### 10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 191 Laurier Avenue, Ottawa, Ontario where the files are located.

- **Add resources to the contract**

##### Stream 1:

- Jocelyne Lafrenière - Stream 1 – Project Manager/Leader
- Victor Mburashimana – Stream 1 – Senior Auditor
- Ehsan Torkaman – Stream 1 – Change from Auditor to Senior Auditor
- William Duquette – Stream 1 – Auditor

##### Stream 3:

- Claude L'Arrivée – Stream 3 – Senior Auditor
- Victor Mburashimana – Stream 3 – Senior Auditor
- William Duquette – Stream 3 – Auditor
- Davy Kamin – Stream 3 – Auditor
- Francois Pion – Stream 3 – Auditor
- Ehsan Torkaman – Stream 3 - Auditor
- 

- **Delete in its entirety Annex B, Basis of Payment and Replace with:**

### ANNEX B, BASIS OF PAYMENT

#### A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

Contract No. - N° du contrat  
**47419-177158/001/ZQ**  
 Client Ref. No. - N° de réf. du client  
**47419-177158**

Amd. No. - N° de la modif.  
**005**  
 File No. - N° du dossier  
**011zq.47419-177158**

Buyer ID - Id de l'acheteur  
**011zq**  
 CCC No./N° CCC - FMS No./N° VME

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

#### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
005  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## 1.0 Professional Fees

### A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### Stream 1 – Internal Audit Services

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
005  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

### **Stream 3 – Information Technology and Systems Audits**

The Contractor will be paid all inclusive fixed time rates as follows:

	<b>STREAM # 3 - Information Technology and Systems Audit</b>		<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees contract period: \$1,070,280.00**

#### **2.0 Cost Reimbursable Expenses**

##### **2.1 Authorized travel and living expenses for Work**

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed \*\* outside the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4).

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
005  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>), at cost, without any allowance for profit and administrative overhead, in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive; and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

**Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.**

## **B- Option to Extend the Term of the Contract**

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### **B-1 Option Period 1 (From April 1, 2020 to March 31, 2021) STREAM # 1: Internal Audit Services**

<b>STREAM # 1: Internal Audit Services</b>		<b>ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
<b>Resource Category</b>	<b>Resource Name</b>	
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
005  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**  
**STREAM # 1: Internal Audit Services**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>5 Option Year 2 (April 1, 2021 to March 31, 2022)</b>		
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

**B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)**  
**STREAM # 3: Information Technology and Systems Audit**

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>4 Option Year 1 (April 1, 2020 to March 31, 2021)</b>		
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. - N° du contrat  
**47419-177158/001/ZQ**  
 Client Ref. No. - N° de réf. du client  
**47419-177158**

Amd. No. - N° de la modif.  
**005**  
 File No. - N° du dossier  
**011zq.47419-177158**

Buyer ID - Id de l'acheteur  
**011zq**  
 CCC No./N° CCC - FMS No./N° VME

4d	Auditor	Victor Mburashimana	\$ 650.00
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**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**  
**STREAM # 3: Information Technology and Systems Audit**

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**





Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des Instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless otherwise indicated, all other terms and conditions of the contract remain the same.

Ce document est par la présente modifié: sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.

Le fournisseur/entreprise accepte la présente modification/en accuse réception.

Signature

Date

Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith

Prière de retourner une copie dûment signée immédiatement.

Comments - Commentaires

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

Samson & Associés CPA/Consultation Inc.  
85, rue Victoria  
Gatineau  
Quebec  
J8X2A3  
Canada

Operating as: Samson & Associés/Samson & Associates

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/001/ZQ	<b>Amendment No. - N° Modif</b> 001
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2017-09-19
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	<b>GST/HST</b> <b>TPS/TVH</b>
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> <b>Included - Inclus</b>	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (873) 469-4802 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$1,209,416.40	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> 	

Contract No. 47419-177158/001/ZQ	Amend. No. - N° de la modif. 001	Buyer ID - Id de l'acheteur 011zq
Client Ref. No. - N° de réf. du client 47419-177158	File No. - N° du dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME

This amendment is raised to add a new resource to the contract:

- Project Manager for Stream 1 and Stream 3, and
- Auditor for Stream 1.

## ANNEX B, BASIS OF PAYMENT

### A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

### STREAM 1 – INTERNAL AUDIT SERVICES

#### A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amend. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## 1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category		A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1, 2018 to March 31, 2019	A.3Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$749,196.00**

**1. Total Estimated Contract Period: \$749,196.00.**

Contract No. - N° du contrat  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de réf. du client  
 47419-177158

Amend. No. - N° de la modif.  
 011zq  
 File No. - N° du dossier  
 011zq 47419-177158

Buyer ID - Id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>4 Option Year 1 (April 1, 2020 to March 31, 2021)</b>		
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>5 Option Year 2 (April 1, 2021 to March 31, 2022)</b>		
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq 47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

### **Stream 3 – Information Technology and Systems Audits**

#### **A- Contract Period (From date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### **1.0 Professional Fees**

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category		A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
Resource Name				
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$321,084.00**

**2. Total Estimated Contract Period: \$321,084.00**

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.

# Printout

December-28-17 12:39 PM



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
 Services Procurement-Instruments Management  
 Division/Approvisionnement de services-Gestion  
 des instruments  
 11 Laurier St. / 11, rue Laurier  
 11C1, Place du Portage III  
 Gatineau  
 Quebec  
 K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended, unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.  
 Ce document est par la présente modifié; sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment.  
 Le fournisseur/entrepreneur accepte le présent  
modification/en reconnaît la validité.

*[Signature]*  
 Signature Date  
 Name, title of person authorized to sign (type or print)  
 Nom et titre du signataire autorisé (taper ou imprimer)  
 Return signed copy forthwith  
 Prière de retourner une copie dûment signée immédiatement

**Comments - Commentaires**

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

Samson & Associés CPA/Consultation Inc.  
 85, rue Victoria  
 Gatineau  
 Quebec  
 J8X2A3  
 Canada  
 Operating as: Samson & Associés/Samson & Associates

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/001/ZQ	<b>Amendment No. - N° Modif</b> 002
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2017-12-28
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CGC No./N° CGC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	
<b>GST/HST</b> <b>TPS/TVH</b>	
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> <b>Included - Inclus</b>	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL, MONTREAL, Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (873) 469-4802 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Increase (Decrease) - Augmentation (Diminution)</b> 50.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$1,209,416.40	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> Harrison, Linda	

Digitally signed by Harrison, Linda  
 DN: cn=Harrison, Linda, o=Government of Canada, ou=Public Works and Government Services Canada, email=harrison.linda@canada.ca, c=CA

Canada

Contract No. <b>47419-177158/001/ZQ</b>	Amnd. No. - N° de la modif. <b>002</b>	Buyer ID - id de l'acheteur <b>011zq</b>
Client Ref. No. - N° de réf. du client <b>47419-177158</b>	File No. - N° du dossier <b>011zq.47419-177158</b>	CCC No./N° CCC - FMS No./N° VME

This amendment is raised to add/change resources to the contract:

- Project Manager for Stream 1, and
- Senior Auditor for Stream 1.

## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

#### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

### **STREAM 1 – INTERNAL AUDIT SERVICES**

#### **A- Contract Period (from date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.



Contract No. - N° du contrat  
**47419-177158/001/ZQ**  
Client Ref. No. - N° de réf. du client  
**47419-177158**

Amd. No. - N° de la modif.  
  
File No. - N° du dossier  
**011zq.47419-177158**

Buyer ID - id de l'acheteur  
**011zq**  
CCC No./N° CCC - FMS No./N° VME

## 1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

	STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$749,196.00**

**1. Total Estimated Contract Period: \$749,196.00.**

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services			ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)		
4a	Partner/Managing Director		
4b	Project Manager/Leader		
4b	Project Manager/Leader		
4b	Project Manager/Leader		
4b	Project Manager/Leader		
4c	Senior Auditor		
4c	Senior Auditor		
4c	Senior Auditor		
4c	Senior Auditor		
4d	Auditor		
4d	Auditor		
4d	Auditor		

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services			ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)		
5a	Partner/Managing Director		
5b	Project Manager/Leader		
5b	Project Manager/Leader		
5b	Project Manager/Leader		
5b	Project Manager/Leader		
5c	Senior Auditor		
5c	Senior Auditor		
5c	Senior Auditor		
5c	Senior Auditor		
5d	Auditor		
5d	Auditor		
5d	Auditor		

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amend. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

### **Stream 3 – Information Technology and Systems Audits**

#### **A- Contract Period (From date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### **1.0 Professional Fees**

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$321,084.00**

**2. Total Estimated Contract Period: \$321,084.00**

Contract No. - N° du contrat  
 47419-177158/001/ZQ  
 Client Ref. No. - N° de réf. du client  
 47419-177158

Amd. No. - N° de la modif.  
 011zq.47419-177158

Buyer ID - Id de l'acheteur  
 011zq  
 CCC No./N° CCC - FMS No./N° VME

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**

Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

**CONTRACT AMENDMENT  
MODIFICATION AU CONTRAT**

The referenced document is hereby amended: unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.  
Ce document est par la présente modifié: sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment.  
Le fournisseur/l'entrepreneur accepte la présente  
modification/en accepte réception.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
Prière de retourner une copie dûment signée immédiatement

**Comments - Commentaires**

**Vendor/Firm Name and Address**

**Raison sociale et adresse du  
fournisseur/de l'entrepreneur**

Samson & Associés CPA/Consultation Inc.  
85, rue Victoria  
Gatineau  
Quebec  
J8X2A3  
Canada  
Operating as: Samson & Associés/Samson & Associates

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/001/ZQ	<b>Amendment No. - N° Modif</b> 006
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2019-01-24
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	
<b>GST/HST</b> <b>TPS/TVH</b>	
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> (819) 956-8303
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$1,309,416.40	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b>	

Contract No.  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
006  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to

- **Add resource to the contract**

Stream 1:  
- Senior Auditor.

- **Delete in its entirety Annex B, Basis of Payment and Replace with:**

## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
006  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## 1.0 Professional Fees

### A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### Stream 1 – Internal Audit Services

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	
	Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
006  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

### **Stream 3 – Information Technology and Systems Audits**

The Contractor will be paid all inclusive fixed time rates as follows:

	<b>STREAM # 3 - Information Technology and Systems Audit</b>		<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	Resource Category	Resource Name	<b>A.1 Contract Period 1 Award to March 31, 2018</b>	<b>A.2 Contract Period 2 April 1, 2018 to March 31, 2019</b>	<b>A.3 Contract Period 3 April 1, 2019 to March 31, 2020</b>
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees contract period: \$1,070,280.00**

## **2.0 Cost Reimbursable Expenses**

### **2.1 Authorized travel and living expenses for Work**

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed \*\* outside the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4),



Contract No. - N° du contrat  
47419-177158/001/ZQ  
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47419-177158

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006  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>), at cost, without any allowance for profit and administrative overhead, in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive; and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

**Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.**

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021) STREAM # 1: Internal Audit Services

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
006  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**  
**STREAM # 1: Internal Audit Services**

<b>STREAM # 1: Internal Audit Services</b>		<b>ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	<b>Resource Category</b>	<b>Resource Name</b>
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

**B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)**  
**STREAM # 3: Information Technology and Systems Audit**

<b>STREAM # 3: Information Technology and Systems Audit</b>		<b>ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	<b>Resource Category</b>	<b>Resource Name</b>
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. - N° du contrat  
47419-177158/001/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
006  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

4d	Auditor
4d	Auditor

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**  
**STREAM # 3: Information Technology and Systems Audit**

	<b>STREAM # 3: Information Technology and Systems Audit</b>	<b>ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	<b>Resource Category</b>	<b>Resource Name</b>
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT - CONTRAT

Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté la Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(x) prix indiqué(s).

### Comments - Commentaires

### Vendor/Firm Name and Address

Raison sociale et adresse du  
fournisseur/de l'entrepreneur

Samson & Associés CPA/Consultation Inc.  
85, rue Victoria  
Gatineau  
Quebec  
J8X2A3  
Canada

Operating as: Samson & Associés/Samson & Associates

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/001/ZQ	<b>Date</b> 2017-03-03
<b>Client Reference No. - N° de référence du client</b> 1000327158	
<b>Requisition No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Code(s)</b> <b>Code(s) financier(s)</b> CC / IO number: 1400-20000 Fund: 2001 Functional Area: 80101 HST	<b>GST/HST</b> TPS/TVH <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (873) 469-4802 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Total Estimated Cost - Coût total estimatif</b> \$1,209,416.40	<b>Currency Type - Devise</b> CAD
<b>For the Minister - Pour le Ministre</b> 	

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The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

The Contract is not to be used for deliveries within a Comprehensive Land Claims Settlement Area (CLCSA). All requirements for delivery within a CLCSA are to be processed individually.

## **7.1 Statement of Work**

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

### **7.1.1 Task Authorization**

**A.** The work described at Annex A, Statement of Work, will be performed under the Contract on an "as and when requested basis".

**B.** With respect to the Work mentioned under paragraph A of this clause,

1. an obligation will come into force only when the Contractor receives a Task Authorization (TA), inclusive of any revisions, authorized and issued in accordance with this clause, and only to the extent designated in the authorized TA;
2. the TA Authority and limit will be determined in accordance with paragraph C of this clause;
3. the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense;
4. the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A; and
5. the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority.

### **C. TA Authority and Limit**

The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of \$100,000.00 Applicable Taxes extra. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor.

**D.** The authority specified under paragraph C of this clause is granted subject to the sum specified in the Contract under clause 7.6.2 (Canada's Total Liability, Cumulative Total of all authorized TAs), not being exceeded.

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## E. Multiple contracts

As more than one contract has been awarded for this requirement, a request to perform a task will be sent in accordance with paragraph F of this clause to one of the ranked contractor's in the Contractors' ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to another ranked contractor until a contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Canada has awarded three (3) contracts as a result of PWGSC bid solicitation number: 47419-177158/B, each with a total estimated cost based on the following proportions:

### Managing proportional basis of selection

#### Stream 1:

Ranked first: Samson & Associates	60%
Ranked second: BDO Canada LLP	40%

#### Stream 3:

Ranked first: Samson & Associates	60%
Ranked second: Raymond Chabot Gant Thornton	40%

Subject to operational requirements and on a best effort basis, Canada will attempt to respect these proportions, within + or - 10% of the Contractor's proportion. The Contracting Authority and the Project Authority will conduct an annual review to determine if the proportions are being respected and Contractors will be advised of any deviations.

## F. TA Process (Proportional Basis)

For each task or revision of a previously authorized task, the Project Authority will provide one of the Contractors identified above with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

- the task or revised task description of the Work required, including:
  - the details of the activities or revised activities to be performed;
  - a description of the deliverables or revised deliverables to be submitted; and
  - a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
- the Contract security requirements applicable to the task or revised task;
- the Contract basis (bases) of payment applicable to the task or revised task; and
- the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

**G.** Within three (3) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum:

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1. the total estimated cost proposed for performing the task or, as applicable, revised task;
2. a breakdown of that cost in accordance with Annex B, Basis of Payment specified in the Contract; and;
3. for each resource proposed by the Contractor for the performance of the Work required:  
  
the name of the proposed resource;  
the resume of the proposed resource; and  
a demonstration that the proposed resource meets the Contract security requirements.

#### H. TA Authorization

1. The TA Authority will authorize the TA based on:
  - o the request submitted to the Contractor pursuant to paragraph F of this clause;
  - o the Contractor's response received, submitted pursuant to paragraph G of this clause; and
  - o the agreed total estimated cost for performing the task or, as applicable, revised task.
2. The TA Authority will authorize the TA provided each resource proposed by the Contractor, for the performance of the Work required, meets all the requirements specified under paragraph G.3 of this clause.
3. The authorized TA will be issued to the Contractor by email (as an email attachment in PDF format).

#### I. Minimum Work Guarantee - All the Work - Authorized TAs

1. "Maximum Contract Value" means the sum specified in Contract clause 7.6.2 (Canada's Total Liability, Cumulative Total of all authorized TAs; and "Minimum Contract Value" means a fixed amount of \$5,000.00
2. Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph I.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the Work. Canada's maximum liability for Work requested in authorized TAs, performed by the Contractor and accepted by Canada must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority.
3. In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.
4. Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

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## J. Periodic Usage Reports - Contracts with TAs

1. The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract.
2. No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing, in an electronic spreadsheet (such as MSOffice Excel), the data elements specified in paragraphs J.3 and J.4 of this clause in the order they are presented. Where at the end of a reporting period, no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority.

The reporting periods are defined as follows:

- 1st quarter: April 1 to June 30;
- 2nd quarter: July 1 to September 30;
- 3rd quarter: October 1 to December 31; and
- 4th quarter: January 1 to March 31.

A sample MSOffice spreadsheet containing the data elements contained in paragraphs J.3 and J.4 of this clause is provided in Annex E.

3. For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:
  - the TA number appearing on the TA form;
  - the date the task was authorized appearing on the TA form;
  - the total estimated cost of the task (Applicable Taxes extra) before any revisions appearing on the TA form;
  - the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, then 2, etc:
    - the TA revision number;
    - the date the revision to the task was authorized;
    - the authorized increase or decrease (Applicable Taxes extra);
    - the total estimated cost of the task (Applicable Taxes extra) after authorization of the revision;
    - the total cost incurred for the task (as last revised, as applicable), Applicable Taxes extra;
    - the total cost incurred and invoiced for the task (as last revised, as applicable), Applicable Taxes extra;
    - the total amount of Applicable Taxes invoiced;
    - the total amount paid, Applicable Taxes included;
    - the start and completion date of the task (as last revised, as applicable); and
    - the active status (i.e., the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable).
4. For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:
  - the sum (Applicable Taxes extra) specified in clause 7.6.2, Canada's Total Liability, Cumulative Total of all Authorized TAs, as last amended;



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- the total cost incurred for all authorized tasks inclusive of any revisions, Applicable Taxes extra;
- the total cost incurred and invoiced for all authorized tasks inclusive of any revisions, Applicable Taxes extra;
- the total amount of Applicable Taxes invoiced for all authorized tasks inclusive of any revisions; and
- the total amount paid for all authorized tasks inclusive of any revisions, Applicable Taxes extra.

## 7.2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

### 7.2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

### 7.2.2 Supplemental General Conditions

4007 (2010-08-16) Canada to Own Intellectual Property Rights in foreground information, apply to and form part of the Contract.

### 7.2.3 Inspection and Acceptance

The Project Authority is the Inspection Authority. All reports, deliverable items, documents, goods and all services rendered under the Contract are subject to inspection by the Inspection Authority or representative. Should any report, document, good or service not be in accordance with the requirements of the Statement of Work and to the satisfaction of the Inspection Authority, as submitted, the Inspection Authority will have the right to reject it or require its correction at the sole expense of the Contractor before recommending payment.

### 7.2.4 Specific Person(s)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract: Refer to Annex B.

## 7.3 Security Requirement

1. The Contractor/Offeror must, at all times during the performance of the Contract/Standing Offer/Supply Arrangement, hold a valid Facility Security Clearance at the level of **SECRET**, with approved Document safeguarding at the level of **SECRET**, issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
2. The Contractor/Offeror personnel requiring access to PROTECTED/CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of **RELIABILITY STATUS, CONFIDENTIAL** or **SECRET** as required, granted or approved by the CISD, PWGSC.
3. Processing of PROTECTED/CLASSIFIED information electronically at the Contractor/Offeror's site is NOT permitted under this Contract/Standing Offer/Supply Arrangement.
4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.

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5. The Contractor/Offeror must comply with the provisions of the:
  - a. Security Requirements Check List and security guide (if applicable), attached at Annex C;
  - b. *Industrial Security Manual* (Latest Edition).

## **7.4 Term of Contract**

### **7.4.1 Period of the Contract**

The period of the Contract is from contract award to March 31, 2020 inclusive.

### **7.4.2 Option to Extend the Contract**

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least 30 calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

## **7.5 Authorities**

### **7.5.1 Contracting Authority**

The Contracting Authority for the Contract is:

Linda Harrison  
Supply Specialist  
Public Works and Government Services Canada  
Acquisitions Branch  
Professional Services Procurement Directorate  
11 Laurier Ave., Gatineau, Quebec  
Tel: 873-469-4802 Facsimile: 819- 997-2229  
Email: linda.harrison@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

### **7.5.2 Project Authority**

The Project Authority for the Contract is:

Marianne Thouin  
A/Director Internal Audit Division  
Canada Border Services Agency / Government of Canada  
171 Slater Street, Ottawa, K1A 0L8  
Tel: (613) 941-7454  
Email: [marianne.thouin@cbsa-asfc.gc.ca](mailto:marianne.thouin@cbsa-asfc.gc.ca)

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The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

### **7.5.3 Contractor's Representative**

CPA Auditeur, CA, CIA, CISA  
Partner, Audit and Advisory Services  
Samson & Associates  
85 Victoria Street,  
Gatineau (QC)  
Tel: 613-447-0814  
Fax: 819-595-9094  
E-mail: [@samson.ca](mailto: @samson.ca)

### **7.6 Payment**

#### **7.6.1 Basis of Payment**

##### **7.6.1.1 Authorized TA**

##### **Firm Lot Price TA**

In consideration of the Contractor satisfactorily completing all of its obligations under the authorized TA, the Contractor will be paid the firm lot price in accordance with the basis of payment in Annex B, as specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been authorized, in writing, by the Contracting Authority before their incorporation into the Work.

Or

##### **TA subject to a Limitation of Expenditure**

When the basis of payment specified in a TA authorized and issued under the Contract is limitation of expenditure, the Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the authorized TA, as determined in accordance with the basis of payment cost elements, in Annex B, to the limitation of expenditure specified in the authorized TA.

Canada's total liability to the Contractor under the authorized TA must not exceed the limitation of expenditure specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

No increase in the liability of Canada or in the price of the Work specified in the authorized TA resulting from any design changes, modifications or interpretations of the Work specified in the authorized TA will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been authorized, in writing, by the TA Authority before their incorporation into the Work specified in the authorized TA. The Contractor must not perform any work or provide any service that would result in

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Canada's total liability being exceeded before obtaining the written authorization of the TA Authority. The Contractor must notify the TA Authority in writing as to the adequacy of this sum:

- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the authorized TA, or
- (c) as soon as the Contractor considers that the authorized TA funds are inadequate for the completion of the Work specified in the authorized TA,

whichever comes first.

If the notification is for inadequate authorized TA funds, the Contractor must provide to the TA Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

#### **7.6.2 Canada's Total Liability - Cumulative Total of all authorized TAs**

- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$1,070,280.00 Customs duties are included and the Applicable Taxes are extra.
- B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.
- C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
  - 1. when it is 75 percent committed, or
  - 2. four (4) months before the Contract expiry date, or
  - 3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1, TA subject to a Limitation of Expenditure,

whichever comes first.

- D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

#### **7.6.3 Method of Payment**

One, several or all of the following methods of payment will form part of the authorized TA:

##### **a) Single Payment (H1000C)**

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;

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b. all such documents have been verified by Canada;

c. the Work delivered has been accepted by Canada.

#### **b) Milestone Payments with no hold back (H3010C)**

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if:

a. an accurate and complete claim for payment using PWGSC-TPSGC 1111, Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;

b. all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives;

c. all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

#### **c) Monthly Payments**

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if:

a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;

b. all such documents have been verified by Canada;

c. the Work performed has been accepted by Canada.

#### **7.6.4 SACC Manual Clauses**

##### **7.6.4.1 Discretionary Audit**

C0705C (2010-01-11) Discretionary Audit.

#### **7.7 Invoicing Instructions**

##### **7.7.1**

1. An invoice for a single payment or monthly payment cannot be submitted until all Work identified on the invoice is completed.

2. Each invoice must be supported by:

- a) a copy of time sheets to support the time claimed;
- b) a copy of the release document and any other documents as specified in the Contract;
- c) a copy of the invoices, receipt, vouchers for all direct expenses, travel and living expenses; and
- d) a copy of the monthly progress report.

3. Invoices must be distributed as follows:

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- a) The original and one (1) copy must be forwarded to the address shown on page 1 of the Contract for certification and payment; and,
- b) One (1) copy must be forwarded to the Contracting Authority identified under the section entitled "Authorities" of the Contract.

## **7.8 Certifications**

### **7.8.1 Compliance**

The continuous compliance with the certifications provided by the Contractor in its bid and the ongoing cooperation in providing associated information are conditions of the Contract. Certifications are subject to verification by Canada during the entire period of the Contract. If the Contractor does not comply with any certification, fails to provide the associated information, or if it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

### **7.8.2 Federal Contractors Program for Employment Equity - Default by the Contractor**

The Contractor understands and agrees that, when an Agreement to Implement Employment Equity (AIEE) exists between the Contractor and Employment and Social Development Canada (ESDC)-Labour, the AIEE must remain valid during the entire period of the Contract. If the AIEE becomes invalid, the name of the Contractor will be added to the "FCP Limited Eligibility to Bid" list. The imposition of such a sanction by ESDC will constitute the Contractor in default as per the terms of the Contract.

## **7.9 Applicable Laws**

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

### **7.10 Priority of Documents**

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the supplemental general conditions 4007(2010-08-16) Canada to own intellectual property Rights in Foreground Information;
- (c) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity - Services;
- (d) Annex A, Statement of Work;
- (e) Annex B, Basis of Payment;
- (f) Annex C Security Requirements Check List;
- (g) the signed Task Authorizations, Annex D); and
- (i) the Contractor's bid dated December 12, 2016.

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## ANNEX A, STATEMENT OF WORK

### 1.0 TITLE

Task Authorization contract for professional audit services to support the delivery of the Canada Border Services Agency's (CBSA) Internal Audit and Program Evaluation's Integrated Audit and Evaluation Plan. The CBSA requires Internal Audit and IT and Systems Audit professionals to conduct several types of internal audit and consulting engagements to support its Internal Audit Division (IAPED).

### 2.0 OBJECTIVE

The CBSA's IAPED requires audit support services to assist in the delivery of assurance projects identified in its annual Integrated Audit and Evaluation Plans, as well as other assurance and advisory engagements that may be required.

The following Streams are required:

**Stream 1: Internal Audit Services, and  
Stream 3: Information Technology and Systems Audits,**

to work with the CBSA's IAPED in delivering on a range of specific internal audit projects. The IAPED may request a complete team, a partial team, or a single resource expert in Internal Audit or IT Audit to conduct engagements in support of the CBSA's Internal Audit Operations.

The CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

### 3.0 BACKGROUND

The CBSA administers more than 90 acts, regulations, and international agreements on behalf of other federal organizations, the provinces and the territories. It carries out its responsibilities with a workforce of approximately 13,500 employees, including uniformed officers who provide services at approximately 1,200 points across Canada. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency. It conducts value-added internal audit services, which provide independent, objective and evidence-based information, assurance and advice to the CBSA's President, the Audit Committee and program management. The goal of these services is to provide oversight, insight and foresight on matters of governance, risk management and control. The Internal Audit operations have 20 funded positions. In 2014-15 the Audit Committee reviewed and approved 8 internal audit reports and their management action plans.

Audits include three phases: the planning phase, the execution phase and the reporting phase. Audit entities may consist of the CBSA's Branches, Directorates, or Programs. The scope of each engagement will depend on the risks that prompted the Chief Audit Executive (CAE) to plan the audit and the specific objective of the engagement. The TBS Internal Auditing Standards for the Government of Canada requires departmental Internal Audit functions to meet the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* in undertaking their internal auditing responsibilities.

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## 4.0 DESCRIPTION OF RESOURCE CATEGORIES

### Streams 1 and 3: Internal Audit Services and Information Technology and Systems Audits

#### 4.1 Partner/Managing Director

The Partner/Managing Director may be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor, and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. The resource negotiates the final agreement for the work on behalf of the firm. The resource supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. The resource reports progress of the project on an as needed basis and at key milestones in the life cycle. The resource meets with senior level auditees, as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

#### 4.2 Project Manager/Leader

The Project Manager/Leader manages the project team during the planning, research and reporting phases of the audit work. The resource ensures that resources are made available and that the project is developed and is fully implemented within the agreed time, cost and performance parameters of the Contract. The resource determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. The resource defines and documents the objectives and scope for the project. The resource identifies problems impeding successful completion of the project and proposes, develops and implements significantly new or modified approaches to solve them. The resource reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. The resource meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. The resource prepares plans, charts, tables and diagrams to assist in presenting or displaying findings and recommendations.

#### 4.3 Senior Auditor

The Senior Auditor develops and designs approaches and programs for significant segments of projects. The resource participates in the development of the overall plan and strategy for specific projects. The resource carries out, or supervises auditors in the performance of project tasks according to approved programs or plans. The resource prepares and presents project observations and recommendations to the Project Manager/Leader for approval. The resource presents observations and recommendations to the Project Authority and to auditee managers. The resource drafts and revises audit reports.

#### 4.4 Auditor

The Auditor participates in the planning, conduct and reporting phases of projects. The resource organizes and conducts project tasks according to approved programs or plans. Under the supervision of the Senior Auditor and Project Manager/Leader, the resource drafts portions of, or content leading to, draft and final reports, including audit observations, conclusions and recommendations. The resource presents oral briefings and debriefings to auditee managers on assigned segments of projects.

## 5.0 SCOPE OF SERVICES

The scope of this Statement of Work includes the delivery of internal audit services and information technology and systems audits. Contractors will be asked to complete the tasks in section 6.0 in this Statement of Work, and to submit the deliverables outlined in section 9.0 in this Statement of Work.

**Note:** When applicable, each individual proposed with a university degree or college diploma must possess, at a minimum, a certificate from a recognized Canadian university or college, or the equivalent as established by a recognized Canadian academic credentials assessment service, if obtained outside Canada. The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicic.ca/1374/obtain-an-academic-credential-assessment-for-general-purposes/index.canada>.

The experience of the proposed resources must be clearly identified by providing a summary/description of the previous projects/work experience and indicating when the work was carried out. In the case where the timelines of two or more projects or experience overlap, the duration of time common to each project/experience will not be counted more than once. The Bidder is advised that only listing experience without providing any supporting data to



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describe where and how such experience was obtained will not constitute "demonstrated" for the purpose of the evaluation. The Bidder must clearly demonstrate in the proposal how the experience was gained or knowledge was attained, supported by resumes and any necessary supporting documentation.

#### **5.1 Stream 1: Internal Audit Services**

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The range of activities under this work-stream could include:

- Value-for-money audit;
- Compliance audit;
- Assurance audit;
- Management controls audit;
- Operational audit;
- Horizontal or sectoral audits led by the Comptroller General;
- Facilitation of Control Self-Assessments sessions by the audit entities; and
- Development of audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit

#### **Minimum Mandatory Qualifications and Experience for the Resource Categories:**

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

##### **Partner/Managing Director**

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience:
  - Must have a minimum of eight (8) cumulative years of audit experience within the past ten (10) years, including at least two (2) cumulative years of experience in internal audit.

##### **Project Manager/Leader**

- Education/Professional Qualifications
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience
  - Must have a minimum of six (6) cumulative years of audit experience within the last ten (10) years including at least two (2) cumulative years of experience in internal audit.

##### **Senior Auditor**

- Educational/Professional Qualifications
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- A Bachelor's degree from a recognized university\* (see note below) with a specialization in accounting, commerce, business administration, public administration.

\*The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicic.ca/415/credential-assessment-services.canada>

AND

- Experience
  - Must have a minimum of three (3) cumulative years of audit experience within the past ten (10) years.

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#### Auditor

- Education/Professional Qualifications
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP; OR
  - A Bachelor's degree from a recognized university\* (see note above) with a specialization in accounting, commerce, business administration, public administration.

#### AND

- Experience
  - Must have a minimum of two (2) cumulative years of audit experience within the last ten (10) years.

#### 5.2 Stream 3: Information Technology and Systems Audits

This Stream will require the services of professionals to assess the adequacy of a range of activities that could include the following:

- Information technology security;
- Business continuity planning/preparedness;
- Information management policy compliance;
- Systems under development;
- Service management;
- Information technology strategic plans;
- Governance processes related to information technology;
- Configuration management and change control;
- Electronic data interchange and electronic funds transfer;
- Data Migration and data integrity;
- IT general controls;
- Internal control on financial systems; and
- System life cycle technical and organizational development.

Also required under this Stream are professional services to provide business and technical information support services to audit organizations and could include anyone of the following:

- Data extraction and basic and advanced data analyses;
- Technical configuration of audit software;
- Business customization of audit software;
- Training and other services for the implementation of audit software;
- Post implementation reviews and evaluations of audit software; and
- Management of information technology consulting services, including technology strategy development, to audit organizations.

#### **Minimum Mandatory Qualifications and Experience for the Resource Categories:**

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

#### **Partner/Managing Director**

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM) or Certified Information Systems Security Professional (CISSP);

#### AND

- Experience:
  - Must have a minimum of eight (8) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

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#### Project Manager/Leader

- Education/Professional Qualifications:
  - Professional designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP
- AND
- Experience:
  - Must have a minimum of six (6) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

#### Senior Auditor

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP;
- AND
- Experience:
  - Must have a minimum of three (3) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

#### Auditor

- Education/Professional Qualifications:
  - Degree/Diploma from a recognized university or college (see note above).
- AND
- Experience:
  - Must have a minimum of two (2) cumulative years' experience in audit within the last ten (10) years including at least one (1) cumulative year of experience in the audit of information technology and systems.

## 6.0 TASKS

### Streams 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Following the contract award, the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to share the most recently approved risk-based audit plan.

Each Task Authorization will identify the specific tasks to be completed.

The tasks that must be completed by the contractor are as follows, but may not be limited to the following:

#### a) RISK BASED AUDIT PLAN:

- Assist with the development of the risk-based audit plans which may include:
  - Performing research related to the audit universe and risks;
  - Assisting in consultations;
  - Conducting the risk assessment on the audit universe;
  - Prioritizing the audit universe based on the risk assessment;
  - Assisting in the determination of audit projects for the future;
  - Participating in the development of preliminary audit objectives and scope;
  - Participating in the costing of the internal audits in the risk-based audit plans; and
  - Assisting in writing the risk-based audit plan and related documents.

#### b) PLANNING PHASE

- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit;
- Identifying, assessing, discussing and documenting risks;
- Drafting the Terms of Reference, in consultation with the audit team, including identification of scope, objectives, criteria, sampling strategy, timing and resource requirements;
- Establishing the audit tests and procedures;
- Researching, developing, and recommending various audit techniques;
- Evaluating and recommending alternative methods of achieving audit objectives;

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- Identifying and analyzing applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks;
- Liaising with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies, frameworks, acts, policies, and directives in order to accurately develop the planning, examination phase document and tasks;
- Liaising, coordinating and working with the current CBSA audit team;
- Properly documenting minutes and decisions of meetings;
- Preparing Audit Program aligned with the Terms of Reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility; and
- Developing audit tasks that will allow for appropriate completion of the Audit Program as defined in the IIA standards.

**c) CONDUCT PHASE - EXAMINATION TASKS**

- Performing audit related work as and when requested by the Project Authority, as outlined in the approved Audit Program and documenting audit results according to Internal Auditing Standards and the CBSA Internal Audit Division processes and templates. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews or facilitate workshops during any phase of the audit engagement;
- Gathering sufficient, relevant, reliable and appropriate evidence;
- Completing the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives;
- Analyzing information and preparing written observations and conclusions as per template/format provided by the Internal Audit Division;
- Providing regular updates and bringing any matters of significance to the attention of the CBSA Internal Project Lead or Audit Manager throughout the conduct of the audit;
- Leading and attending meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions comprised of subject matter experts; federal public service representatives and contract resources in both official languages as required;
- Liaising, coordinating and working with CBSA internal resources;
- Developing working papers and working paper summaries in the audit working paper software TeamMate to support audit findings; and
- Documenting preliminary findings and preparing a minimum of three (3) professional presentation decks.

**\*\*NOTE:** in addition to the activities outlined above, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

**d) REPORTING PHASE - REPORTING TASKS**

- Preparing for and conducting debriefings with auditees;
- Participating in storyboarding sessions with the audit team to discuss the structure of the audit report based on the findings;
- Preparing or assisting in preparing a draft report which will provide findings and recommendations as per the template/format provided by the Internal Audit Division. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- Preparing or assisting in preparing a final draft report after receipt of comments and management responses from auditees; a turnaround time of two weeks will be required for auditees to provide comments to the audit team;
- Disposing of comments received from Internal Audit Division management and client;
- All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report;
- Ensuring that the final draft report and supporting working papers successfully sustain a 3rd party quality assurance review; and
- Review and provide advice on the adequacy of the Management Action Plans.

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#### e) QUALITY ASSURANCE TASKS

- Reviewing planning documents to assess the appropriateness of the proposed objective, scope, and criteria;
- Reviewing the supporting material (e.g. audit working papers, substantiation binders etc.) and communication products for the all phases of an audit engagement;
- Providing assurance that sufficient, reliable, and relevant evidence was collected which supports the observations and recommendations contained in audit working papers and reports;
- Validating the appropriateness of audit recommendations for all significant findings;
- Assessing compliance of the audit with expectations identified in the Internal Audit Division QA checklist;
- Reviewing the draft audit report and commenting on structure, tone, balance, logical flow, etc.

#### 7.0 CONSTRAINTS

The Contractor must ensure that during the contract period at least one (1) resource, either one project manager / lead OR one senior auditor, for each Stream has the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.). Contractors must identify the linguistic profiles of each proposed resource.

The Contractor and their proposed resource(s) must work with the internal audit staff of Internal Audit Division to carry out the work. Contract resources will be, at times, required to work within internal audit teams, and under the supervision of internal audit staff.

#### 8.0 CLIENT SUPPORT

##### Stream 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Upon initiation of each Task Authorization, the Project Authority and /or the Technical Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority and /or the Technical Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

#### 9.0 DELIVERABLES and ASSOCIATED SCHEDULE

##### Stream 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Milestones	Deliverables
<b>MILESTONE 1: Planning Phase</b> <b>Delivery of planning documentation</b> No later than eighteen weeks after the launch of the audit.  Estimate only: 40% of effort	<ul style="list-style-type: none"><li>▪ Interview notes or summary of meetings;</li><li>▪ Entity Profile;</li><li>▪ Risk Assessment;</li><li>▪ Terms of Reference;</li><li>▪ Audit Program; and</li><li>▪ Disposition table disposing of comments as a result of quality assurance work or discussions with the client</li></ul>
<b>MILESTONE 2: Examination Phase</b> No later than ten weeks after Milestone 1  Estimate only: 50% of effort	<ul style="list-style-type: none"><li>▪ Audit test and analysis sheets;</li><li>▪ Detailed working papers and working paper summaries to support audit evidence, findings and subsequent recommendations; and</li><li>▪ Updated briefings and corresponding documents (such as preliminary observations and debrief decks, as required) to the Project Authority throughout the course of the examination phase.</li></ul>

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Milestones	Deliverables
<b>MILESTONE 3: Reporting Phase</b> No later than twenty weeks after Milestone 2  Estimate only: 10% of effort	<ul style="list-style-type: none"><li>▪ Preliminary and final draft audit reports substantiated by and cross-referenced to supporting documentation (working papers);</li><li>▪ Management Letter, if required; and</li><li>▪ Disposition table(s) of quality assurance and auditee comments on the draft audit reports.</li></ul>
<b>Quality Assurance</b>	<ul style="list-style-type: none"><li>▪ Quality Assurance Checklist</li><li>▪ Comments on the draft audit report</li></ul>

Note:

- All deliverables must conform to the templates, which will be provided by the Project Authority and /or the Technical Authority.
- CBSA will be responsible for any required translation.
- All working papers are the property of the Crown and must be turned over to the Internal Audit Division upon completion of the contract. However, these should be available to the Project Authority for review and discussion while in development.

All deliverables outlined above will not be considered completed until they have met the satisfaction and expectations of the Project Authority and /or the Technical Authority. Should the quality of the deliverables not be acceptable to the Project Authority and /or the Technical Authority, the product may be returned to the Contractor for revision at the Contractor's expense.

Working papers are created and stored in TeamMate. The Contractor will be given access to the system, and they are to be used during the completion of assigned tasks.

Acceptance of the final deliverable(s) will be made by the Project Authority, the Technical Authority and/or their delegate.

## 10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 171 Slater St., Ottawa, Ontario, where the files are located.

## 11.0 TRAVEL

If travel is required under work-streams 1 and 3, it will be specified at the time of the task authorization. All travel outside the National Capital Region must have the prior authorization of the Project Authority and will be reimbursed according to the National Joint Council Travel Directive. See Annex B, Basis of Payment for Treasury Board Guidelines.

## 12.0 GOVERNMENT FURNISHED EQUIPMENT

An office, desk, PC, and all required project documentation, software and licenses required to access the Agency IT systems necessary to perform the work will be provided by CBSA IAPED. Blackberries will not be provided.

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## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

### **STREAM 1 – INTERNAL AUDIT SERVICES**

#### **A- Contract Period (from date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

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## 1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES			QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$749,196.00**

**2. Total Estimated Contract Period: \$749,196.00.**



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## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

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### **Stream 3 – Information Technology and Systems Audits**

#### **A- Contract Period (From date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

##### **1.0 Professional Fees**

The Contractor will be paid all inclusive fixed time rates as follows:

	<b>STREAM # 3 - Information Technology and Systems Audit</b>		<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$321,084.00**

**2. Total Estimated Contract Period: \$321,084.00**

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## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

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## **ANNEX C, SECURITY REQUIREMENTS CHECK LIST**

**See attached.**

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## ANNEX D, TASK AUTHORIZATION FORM

<b>Contract Number</b>		At STEP 1 a, enter the resulting contract number.
<b>Task Authorization (TA) Number</b>		Instructions to the TA Authority: Enter the number here.
<b>Contractor's Name and Address</b>		
Instructions to the TA Authority: Enter the name and address here.		
Total Estimated Cost of Task (Applicable Taxes extra) before any revisions:		\$ _____ Instructions to the TA Authority: Enter the amount here.
<b>TA Revisions Previously Authorized (if applicable)</b>		
Instructions to the TA Authority: the information for the previously authorized revisions must be presented in ascending order of assigned revision numbers (the first revision must be identified as No. 1, the second as No. 2, etc.). If no increase or decrease was authorized, enter \$0.00. Add rows, as needed		
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
<b>New TA Revision (if applicable)</b>		
Instructions to the TA Authority: the first revision must be identified as No. 1, the second as No. 2, etc. If no increase or decrease is authorized, enter \$0.00.		
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
Total Estimated Cost of Task (Applicable Taxes extra) after this revision:	\$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
<b>Contract Security Requirements (as applicable)</b>		

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This task includes security requirements. At STEP 1 a): check the applicable boxes.

☐ No

☐ Yes. Refer to the Security Requirements Checklist (SRCL) annex of the Contract.

Remarks: At STEP 1 a), 2a) or 3, enter the remarks, if any, or enter : "N/A".

#### Required Work

Instructions to the TA Authority: The content of sections A, B, C and D below must be in accordance with the Contract. To view the instructions for Section A, click on the hyperlink.

#### SECTION A – Task Description of the Work Required [Instructions for Section A](#)

#### SECTION B – Applicable Basis of Payment [Instructions for Section B](#)

#### SECTION C - Cost Breakdown of Task [Instructions for Section C](#)

#### SECTION D- Applicable Method of Payment [Instructions for Section D](#)

#### Authorization - Authorization

By signing this TA, the Project Authority or the PWGSC Contracting Authority or both, as applicable, certify (ies) that the content of this TA is in accordance with the Contract.

En apposant sa signature sur cette AT, le chargé de projet ou l'autorité contractante de TPSGC ou, s'il y a lieu, les deux atteste(nt) que le contenu de cette AT respecte les conditions du contrat.

Name of Project Authority - Nom du chargé de projet

Signature \_\_\_\_\_

Date \_\_\_\_\_

Name of PWGSC Contracting Authority -  
Nom de l'autorité contractante de TPSGC \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

#### Contractor's Signature - Signature de l'entrepreneur

Name and title of individual authorized to sign for the Contractor  
Nom et titre de la personne autorisée à signer au nom de l'entrepreneur

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Signature \_\_\_\_\_

Date \_\_\_\_\_

#### Instructions to the TA Authority for SECTION A - Task Description of the Work required

In the case of a new task, the following information must be included directly in Section A or in an attachment applicable to Section A:

- a) details of the activities to be performed;
- b) description of the deliverables to be submitted; and
- c) completion dates for the major activities and/or submission dates for the deliverables.

In the case of a revision to a previously authorized task, the following information must be included directly in Section A or in an attachment applicable to Section A (as applicable):

- a) reason (s) for revising the task;
- b) details of the revised activities to be performed;
- c) description of the revised deliverables to be submitted; and
- d) revised completion dates for the major activities and/or revised submission dates for the deliverables (or revised deliverables, as applicable).

#### Instructions to the Contracting Authority for SECTION B - Applicable Basis of Payment

At STEP 1 a):

☒ If only one TA basis of payment clause is inserted in the resulting contract, in Section B, enter the following:

For the Firm Unit Price TA clause, insert the following for each firm unit price included in the clause:

- ☐ " Firm Unit Price of \$\_\_\_\_\_ ensure to insert here the same amount as indicated in the clause per \_\_\_\_\_ complete by inserting the same text as included in the clause requested in Section A above"

For the Firm Lot Price TA clause, insert the following:

- ☐ " Firm Lot Price of \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount."

For the TA subject to a limitation of expenditure clause, insert the following:

- ☐ "Limitation of Expenditure of \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount."

☒ If more than one TA basis of payment clause is inserted in the resulting contract, in Section B, insert one check box for each one; and insert instructions as per the example below to the TA Authority for completing section B at step 3.

**EXAMPLE 1** - Commercial professional services (consultation) - Firm Lot Price TA clause (for professional fees) and TA subject to a limitation of expenditure clause (for authorized travel and living expenses):

**Instructions to the TA Authority:** when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Lot Price of \$\_\_\_\_\_ for the professional fees identified in Section C below

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☐ Limitation of Expenditure of \$\_\_\_\_\_ for the authorized travel and living expenses identified in Section C below\*

**EXAMPLE 2 - Commercial professional services (training)-** Firm unit price TA clause containing 3 distinct firm unit prices (one, for workshop delivery / two, for cancellation of previously requested workshop delivery (ies)); plus TA subject to a limitation of expenditure clause (for professional fees only for required workshop material updating Work); plus TA subject to a limitation of expenditure (for authorized travel and living expenses to be incurred when travel is required and requested to deliver a requested workshop):

**Instructions to the TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.**

- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount that the contracting authority would insert here at step 1 a) would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per 3 hour workshop delivery requested in Section A above
- ☐ Limitation of Expenditure of \$\_\_\_\_\_ for the authorized travel and living expenses identified in Section C below for the travel requirements identified in Section A above
- ☐ Limitation of Expenditure of \$\_\_\_\_\_ for the professional fees identified in Section C below for the required workshop material updating Work requested in Section A above
- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per previously requested 3 hour workshop delivery cancelled by Canada in Section A above without advance notice of seven business days
- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract per previously requested 3 hour workshop delivery cancelled by Canada in Section A above with advance notice of seven business days\*

### **Instructions to the Contracting Authority for SECTION C- Cost Breakdown of Task.**

At STEP 1 a), when firm lot price and (or) limitation of expenditure is (are) inserted in Section B as the applicable basis or bases of payment for a TA or revision to a previously authorized TA, in Section C, insert the corresponding cost elements as they appear in the resulting contract Annex B, Basis of Payment. For example 1 included in the instructions above for Section B, the text of Section C could be as follows (text in purple are instructions for the contractor and TA Authority for step 3):

**1.0 Professional Fees** Instructions to the TA Authority: for each applicable category, insert the name and the number of days.

Category	Name	All Inclusive Fixed Daily Rate	Level of Effort (Estimated number of days required to perform the Work)

**Total Estimated Cost of Professional Fees:** \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount.

### **2.0 Authorized travel and living expenses**

\_\_\_\_\_ Instructions to the TA Authority: insert the details of the authorized travel plan.

**Total Estimated Cost of Authorized travel and living:** \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount.



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## Instructions to the Contracting Authority for SECTION D – Applicable Method of Payment

☞ At STEP 1a), if only one resulting contract TA basis of payment is inserted in Section B, insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e., monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment is inserted in Section B):

Milestone Payments - The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	Instructions to TA Authority: specify.	Instructions to TA Authority: specify.	\$ _____ Instructions to TA Authority: insert the amount.
2	Instructions to TA Authority: specify.	Instructions to TA Authority: specify.	\$ _____ Instructions to TA Authority: insert the amount.

☞ At STEP 1a), if more than one resulting contract TA basis of payment is inserted in Section B, for each one insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e., monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment (for professional fees) and the Limitation of Expenditure basis of payment (for authorized travel and living expenses) are inserted in Section B):

"Instructions to TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check the applicable box (boxes) below and make sure a completed and acceptable schedule of milestones forms part of the authorized TA (as applicable).

☐ Milestone Payments for professional fees only

☐ Schedule of Milestone:

The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	(Specify)	(Specify)	\$ _____ (enter the applicable amount)
2	(Specify)	(Specify)	\$ _____ (enter the applicable amount)

☐ Monthly payments for authorized travel and living expenses only

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## ANNEX E, PERIODIC USAGE REPORTS – CONTRACT WITH TAS

### Summary of all Authorized TAS

Canada's Total Liability All TAS	Total Estimated Cost Authorized in all TAS, GST/HST extra	Total Cost Incurred, GST/HST extra All TAS	Total Cost Invoiced, GST/HST extra
\$0.00	\$0.00	\$0.00	\$0.00



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

Purchasing Office - Bureau des achats:  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.

Ce document est par la présente modifié: sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment. *David Prime, Partner*

Le fournisseur/entrepreneur accepte la présente  
modification en accusé réception.

Signature *[Signature]* Date *July 3/18*  
Name/Title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
Prêter de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address  
Raison sociale et adresse du  
fournisseur/de l'entrepreneur

BDO CANADA LLP  
275 Slater Street  
20th Floor  
Ottawa  
Ontario  
K1P5H9  
Canada  
Operating as: Interis | BDO

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/002/ZQ	Amendment No. - N° Modif 005
Client Reference No. - N° de référence du client 1000327158	Date 2018-07-03
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	Buyer Id - Id de l'acheteur 011zq
Telephone No. - N° de téléphone (613) 292-8644 ( )	FAX No. - N° de FAX ( ) -
Increase (Decrease) - Augmentation (Diminution) \$100,000.00	
Revised estimated cost Coût révisé estimatif \$664,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre Harrison, Linda Digitally signed by Harrison, Linda Date: 2018.07.03 09:29:23 -04'00'	

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This amendment is raised to:

1. Add funds for travel to the contract and add the related clauses to the contract;
  2. Remove Danika Fu from the contract.
- **Delete Section 7.6.1 Canada's Total Liability - Cumulative Total of all authorized TAs and replace with:**
- 7.6.1 Canada's Total Liability - Cumulative Total of all authorized TAs**
- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$599,464.00 Customs duties are included and the Applicable Taxes are extra.
  - B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.
  - C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
    1. when it is 75 percent committed, or
    2. four (4) months before the Contract expiry date, or
    3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1, TA subject to a Limitation of Expenditure,whichever comes first.
  - D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.
- **Delete in its entirety Annex B, Basis of Payment and Replace with:**

## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

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Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

#### OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

### STREAM 1 – INTERNAL AUDIT SERVICES

#### A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### 1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	
	Resource Category	Resource Name	A1.Contract Period 1 Award to March 31, 2018	A2.Contract Period 2 April 1,2018 to March 31, 2019	A3.Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and

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sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$ 499,464.00**

## **2.0 Cost Reimbursable Expenses**

### **2.1 Authorized travel and living expenses for Work**

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed \*\* outside the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4), available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>), at cost, without any allowance for profit and administrative overhead, in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive; and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

**Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.**

## **3. Total Estimated Contract Period: \$ 599,464.00**

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## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

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**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**





Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended; unless otherwise indicated, all other terms and conditions of the contract remain the same.  
Ce document est par la présente modifié; sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.

Le fournisseur/entrepreneur accepte la présente modification/en accusé réception.

 17-Dec-2018  
Signature Date

Name, title of person authorized to sign (type or print)

David Prime, Partner

Return signed copy forthwith

Prière de retourner une copie dûment signée immédiatement

**Comments - Commentaires**

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

BDO CANADA LLP  
180 Kent Street  
Suite 1700  
Ottawa  
Ontario  
K1P0B6  
Canada

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/002/ZQ	<b>Amendment No. - N° Modif</b> 007
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2018-12-17
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	
<b>GST/HST</b> <b>TPS/TVH</b>	
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> <b>Included - Inclus</b>	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> ( ) -
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$664,394.32	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> Harrison, Linda <small>Digitally signed by Harrison, Linda Date: 2018.12.17 14:23:58 -0500</small>	

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
007  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

---

This amendment is raised to:

- Change the address of the supplier:
  - Delete in its entirety article 7.5.3 Contractor's Representative and replace with:

7.5.3. Contractor's Representative

BDO Canada LLP  
180 Kent St., 17<sup>th</sup> Floor  
Ottawa, On K1P 0B6  
Tel: (613) 237-9331, Ext:  
Fax: (613) 237-9779

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

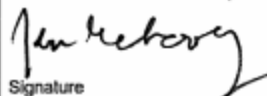
**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Appvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless otherwise indicated, all other terms and conditions of the contract remain the same.  
Ce document est par la présente modifié: sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.

Le fournisseur/entrepreneur accepte la présente modification/en accusé réception.

 Oct. 23, 2018  
Signature

Name, title of person authorized to sign (type or print)

John Gilhooly, Senior Manager

Return signed copy forthwith

Prière de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address

Raison sociale et adresse du  
fournisseur/de l'entrepreneur

BDO CANADA LLP  
180 Kent Street  
Suite 1700  
Ottawa  
Ontario  
K1P0B6  
Canada

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/002/ZQ	<b>Amendment No. - N° Modif</b> 006
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2018-10-22
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	
<b>GST/HST</b> <b>TPS/TVH</b>	
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> ( ) -
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$664,394.32	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> Harrison, Linda	
Digitally signed by Harrison, Linda Date: 2018.10.23 09:10:04 -04'00'	

Contract No. - N° du contrat  
**47419-177158/002/ZQ**  
Client Ref. No. - N° de réf. du client  
**47419-177158**

Amd. No. - N° de la modif.  
**006**  
File No. - N° du dossier  
**011zq.47419-177158**

Buyer ID - Id de l'acheteur  
**011zq**  
CCC No./N° CCC - FMS No./N° VME

---

This amendment is raised to:

- Change the Project Authority contact information
  - Delete in its entirety article and replace with:

**7.5.2. Project Authority**

The Project Authority for the Contract is:

Marianne Thouin  
Director Internal Audit Division  
Canada Border Services Agency / Government of Canada  
191 Laurier Avenue, Ottawa, Ontario K1A 0L8  
Tel: 613) 948-3148  
Email: [marianne.thouin@cbsa-asfc.gc.ca](mailto:marianne.thouin@cbsa-asfc.gc.ca)

- Change to Annex A - Statement of Work:
  - Delete in its entirety article 10.0 Work Location and replace with:

**10.0 WORK LOCATION**

The work will be conducted primarily at the CBSA, IAPED located at 191 Laurier Avenue, Ottawa, Ontario where the files are located.

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**



Public Works and  
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Purchasing Office - Bureau des achats:  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

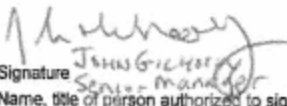
## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless  
otherwise indicated, all other terms and conditions of  
the contract remain the same.

Ce document est par la présente modifié: sauf indication  
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this  
amendment.

Le fournisseur/entrepreneur accepte la présente  
modification/en accuse réception.

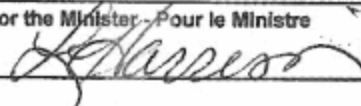
  
Signature *John G. Gauthier* Date *13/09/2017*  
Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
Prière de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address  
Raison sociale et adresse du  
fournisseur/de l'entrepreneur

BDO CANADA LLP  
275 Slater Street  
20th Floor  
Ottawa  
Ontario  
K1P5H9  
Canada  
Operating as: Interis | BDO

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/082/ZQ	Amendment No. - N° Modif 001
Client Reference No. - N° de référence du client 1000327158	Date 2017-09-13
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	
Buyer Id - Id de l'acheteur 011zq	
Telephone No. - N° de téléphone (873) 469-4802 ( )	FAX No. - N° de FAX (819) 956-2675
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimatif \$564,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre 	

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
001  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to add a new resource:

- Auditor

Delete in its entirety Annex B, Basis of Payment and  
Replace with:

## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

## **STREAM 1 – INTERNAL AUDIT SERVICES**

### **A- Contract Period (from date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## 1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES			QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A1. Contract Period 1 Award to March 31, 2018	A2. Contract Period 2 April 1, 2018 to March 31, 2019	A3. Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$ 499,464.00

2. Total Estimated Contract Period: \$ 499,464.00

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amend. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

# **B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

# **B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**





Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

Purchasing Office - Bureau des achats:  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless otherwise indicated, all other terms and conditions of the contract remain the same.

Ce document est par la présente modifié: sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.

Le fournisseur/entrepreneur accepte la présente modification/en accuse réception.

Signature

Date

Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith

Prête de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address

Raison sociale et adresse du  
fournisseur/de l'entrepreneur

BDO CANADA LLP

275 Slater Street

20th Floor

Ottawa

Ontario

K1P5H9

Canada

Operating as: Interis | BDO

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/002/ZQ	<b>Amendment No. - N° Modif</b> 002
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2017-11-21
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	<b>GST/HST</b> <b>TPS/TVH</b>
<b>F.O.B. - F.A.B.</b> <b>Destination</b>	
<b>GST/HST - TPS/TVH</b> <b>Included - Inclus</b>	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (873) 469-4802 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$564,394.32	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> 	

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amid. No. - N° de la modif.  
002  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to add new resources:

1. Project Manager/Leader
2. Project Manager/Leader
3. Auditor
4. Auditor

DELETE in its entirety Annex B, Basis of Payment and  
REPLACE with:

### **ANNEX B, BASIS OF PAYMENT**

#### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable:

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

#### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

### **STREAM 1 – INTERNAL AUDIT SERVICES**

#### **A- Contract Period (from date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## 1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)
Resource Category	Resource Name	A1. Contract Period 1 Award to March 31, 2018	A2.Contract Period 2 April 1,2018 to March 31, 2019	A3.Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$ 499,464.00**

**2. Total Estimated Contract Period: \$ 499,464.00**

### B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

**B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended; unless otherwise indicated, all other terms and conditions of the contract remain the same.  
Ce document est par la présente modifié; sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment. *John Gilhady, Senior Manager*  
Le fournisseur/entrepreneur accepte la présente modification/en accuse réception.

*John Gilhady Jan 31, 2018*  
Signature Date

Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
Prête de retourner une copie dûment signée immédiatement

Comments - Commentaires

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

BDO CANADA LLP  
275 Slater Street  
20th Floor  
Ottawa  
Ontario  
K1P5H9  
Canada  
Operating as: Interis | BDO

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/002/ZQ	<b>Amendment No. - N° Modif</b> 003
<b>Client Reference No. - N° de référence du client</b> 1000327158	<b>Date</b> 2018-01-30
<b>Requisition Reference No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Codes</b> <b>Code(s) financier(s)</b>	<b>GST/HST</b> <b>TPS/TVH</b>
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (613) 292-8644 ( )	<b>FAX No. - N° de FAX</b> ( ) -
<b>Increase (Decrease) - Augmentation (Diminution)</b> \$0.00	
<b>Revised estimated cost</b> <b>Coût révisé estimatif</b> \$564,394.32	<b>Currency Type - Genre de devise</b> CAD
<b>For the Minister - Pour le Ministre</b> <b>Harrison, Linda</b> Digitally signed by Harrison, Linda Date: 2018.01.31 07:51:26 -05'00'	

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
003  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

This amendment is raised

1. To change the contact information for the Contracting Authority; and
2. To change a resource, Brandon Bignell, from Auditor to Project Leader.

- **Delete in its entirety Article 7.5.1. Contracting Authority, and**

**Replace with:**

#### **7.5.1 Contracting Authority**

The Contracting Authority for the Contract is:

Linda Harrison  
Supply Specialist  
Acquisitions Branch / Services & Technology Acquisition Management Sector (STAMS)  
Public Services and Procurement Canada (PSPC) / Government of Canada  
Les Terrasses de la Chaudière  
10 Wellington St., 5<sup>th</sup> floor  
Gatineau, QC K1A 0S5  
Email: [linda.harrison@tpsgc-pwgsc.gc.ca](mailto:linda.harrison@tpsgc-pwgsc.gc.ca) / Tel: 613-292-8644

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

- **Delete in its entirety Annex B, Basis of Payment and**  
**Replace with:**

### **ANNEX B, BASIS OF PAYMENT**

#### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

#### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## **STREAM 1 – INTERNAL AUDIT SERVICES**

### **A- Contract Period (from date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### **1.0 Professional Fees**

The Contractor will be paid all inclusive fixed time rates as follows:

	<b>STREAM # 1 INTERNAL AUDIT SERVICES</b>		<b>QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	Resource Category	Resource Name	A1. Contract Period 1 Award to March 31, 2018	A2. Contract Period 2 April 1, 2018 to March 31, 2019	A3. Contract Period 3 April 1, 2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$ 499,464.00**

**2. Total Estimated Contract Period: \$ 499,464.00**

Contract No. - N° du contrat  
**47419-177158/002/ZQ**  
 Client Ref. No. - N° de réf. du client  
**47419-177158**

Amd. No. - N° de la modif.  
 File No. - N° du dossier  
**011zq.47419-177158**

Buyer ID - Id de l'acheteur  
**011zq**  
 CCC No./N° CCC - FMS No./N° VME

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	



Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

Purchasing Office - Bureau des achats:  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless otherwise indicated, all other terms and conditions of the contract remain the same.  
Ce document est par la présente modifié: sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment. *David Prime, Partner*  
Le fournisseur/entrepreneur accepte la présente modification/en reconnaît réception.

*[Signature]* *May 8/18*  
Signature Date  
Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
Prière de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address  
Raison sociale et adresse du  
fournisseur/de l'entrepreneur

BDO CANADA LLP  
275 Slater Street  
20th Floor  
Ottawa  
Ontario  
K1P5H9  
Canada  
Operating as: Interis | BDO

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/002/ZQ	Amendment No. - N° Modif 004
Client Reference No. - N° de référence du client 1000327158	Date 2018-05-04
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	
GST/HST TPS/TVH	
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	
Buyer Id - Id de l'acheteur 011zq	
Telephone No. - N° de téléphone (613) 292-8644 ( )	FAX No. - N° de FAX ( ) -
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimatif \$564,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre Harrison, Linda Digitally signed by Harrison, Linda Date: 2018.05.04 09:51:30 -04'00'	

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
004  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

---

This amendment is raised

1. To change a resource, from Senior Auditor to Project Manager/Leader.
- Delete in its entirety Annex B, Basis of Payment and Replace with:

## **ANNEX B, BASIS OF PAYMENT**

### **A- Contract Period (From Award to March 31, 2020)**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
004  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## **STREAM 1 – INTERNAL AUDIT SERVICES**

### **A- Contract Period (from date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

#### **1.0 Professional Fees**

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A1. Contract Period 1 Award to March 31, 2018	A2.Contract Period 2 April 1,2018 to March 31, 2019	A3.Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$ 499,464.00**

**2. Total Estimated Contract Period: \$ 499,464.00**

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
004  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
004  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

**B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)**

<b>STREAM # 1: Internal Audit Services</b>		<b>ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	<b>Resource Category</b>	<b>Resource Name</b>
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**

Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

**CONTRACT - CONTRAT**

Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté la Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(x) prix indiqué(s).

**Comments - Commentaires**

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

BDO CANADA LLP  
275 Slater Street  
20th Floor  
Ottawa  
Ontario  
K1P5H9  
Canada  
Operating as: Interis | BDO

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/002/ZQ	<b>Date</b> 2017-03-03
<b>Client Reference No. - N° de référence du client</b> 1000327158	
<b>Requisition No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Code(s)</b> <b>Code(s) financier(s)</b> CC / IO number: 1400-20000 Fund: 2001 Functional Area: 80101 HST	<b>GST/HST</b> <b>TPS/TVH</b> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (873) 469-4802 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Total Estimated Cost - Coût total estimatif</b> \$564,394.32	<b>Currency Type - Devise</b> CAD
<b>For the Minister - Pour le Ministre</b> 	

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

The Contract is not to be used for deliveries within a Comprehensive Land Claims Settlement Area (CLCSA). All requirements for delivery within a CLCSA are to be processed individually.

## **7.1 Statement of Work**

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

### **7.1.1 Task Authorization**

**A.** The work described at Annex A, Statement of Work, will be performed under the Contract on an "as and when requested basis".

**B.** With respect to the Work mentioned under paragraph A of this clause,

1. an obligation will come into force only when the Contractor receives a Task Authorization (TA), inclusive of any revisions, authorized and issued in accordance with this clause, and only to the extent designated in the authorized TA;
2. the TA Authority and limit will be determined in accordance with paragraph C of this clause;
3. the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense;
4. the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A; and
5. the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority.

### **C. TA Authority and Limit**

The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of \$100,000.00 Applicable Taxes extra. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor.

**D.** The authority specified under paragraph C of this clause is granted subject to the sum specified in the Contract under clause 7.6.2 (Canada's Total Liability, Cumulative Total of all authorized TAs), not being exceeded.



Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## E. Multiple contracts

As more than one contract has been awarded for this requirement, a request to perform a task will be sent in accordance with paragraph F of this clause to one of the ranked contractor's in the Contractors' ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to another ranked contractor until a contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Canada has awarded three (3) contracts as a result of PWGSC bid solicitation number: 47419-177158/B, each with a total estimated cost based on the following proportions:

### Managing proportional basis of selection

#### Stream 1:

Ranked first: Samson & Associates	60%
Ranked second: BDO Canada LLP	40%

#### Stream 3:

Ranked first: Samson & Associates	60%
Ranked second: Raymond Chabot Grant Thornton	40%

Subject to operational requirements and on a best effort basis, Canada will attempt to respect these proportions, within + or - 10% of the Contractor's proportion. The Contracting Authority and the Project Authority will conduct an annual review to determine if the proportions are being respected and Contractors will be advised of any deviations.

## F. TA Process (Proportional Basis)

For each task or revision of a previously authorized task, the Project Authority will provide one of the Contractors identified above with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

- the task or revised task description of the Work required, including:
  - the details of the activities or revised activities to be performed;
  - a description of the deliverables or revised deliverables to be submitted; and
  - a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
- the Contract security requirements applicable to the task or revised task;
- the Contract basis (bases) of payment applicable to the task or revised task; and
- the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

G. Within three (3) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum:

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1. the total estimated cost proposed for performing the task or, as applicable, revised task;
2. a breakdown of that cost in accordance with Annex B, Basis of Payment specified in the Contract; and;
3. for each resource proposed by the Contractor for the performance of the Work required:  
the name of the proposed resource;  
the resume of the proposed resource; and  
a demonstration that the proposed resource meets the Contract security requirements.

#### H. TA Authorization

1. The TA Authority will authorize the TA based on:
  - o the request submitted to the Contractor pursuant to paragraph F of this clause;
  - o the Contractor's response received, submitted pursuant to paragraph G of this clause; and
  - o the agreed total estimated cost for performing the task or, as applicable, revised task.
2. The TA Authority will authorize the TA provided each resource proposed by the Contractor, for the performance of the Work required, meets all the requirements specified under paragraph G.3 of this clause.
3. The authorized TA will be issued to the Contractor by email (as an email attachment in PDF format).

#### I. Minimum Work Guarantee - All the Work - Authorized TAs

1. "Maximum Contract Value" means the sum specified in Contract clause 7.6.2 (Canada's Total Liability, Cumulative Total of all authorized TAs; and "Minimum Contract Value" means a fixed amount of \$5,000.00
2. Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph I.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the Work. Canada's maximum liability for Work requested in authorized TAs, performed by the Contractor and accepted by Canada must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority.
3. In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.
4. Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

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## J. Periodic Usage Reports - Contracts with TAs

1. The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract.
2. No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing, in an electronic spreadsheet (such as MSOffice Excel), the data elements specified in paragraphs J.3 and J.4 of this clause in the order they are presented. Where at the end of a reporting period, no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority.

The reporting periods are defined as follows:

- 1st quarter: April 1 to June 30;
- 2nd quarter: July 1 to September 30;
- 3rd quarter: October 1 to December 31; and
- 4th quarter: January 1 to March 31.

A sample MSOffice spreadsheet containing the data elements contained in paragraphs J.3 and J.4 of this clause is provided in Annex E.

3. For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:
  - the TA number appearing on the TA form;
  - the date the task was authorized appearing on the TA form;
  - the total estimated cost of the task (Applicable Taxes extra) before any revisions appearing on the TA form;
  - the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, then 2, etc:
    - the TA revision number;
    - the date the revision to the task was authorized;
    - the authorized increase or decrease (Applicable Taxes extra);
    - the total estimated cost of the task (Applicable Taxes extra) after authorization of the revision;
    - the total cost incurred for the task (as last revised, as applicable), Applicable Taxes extra;
    - the total cost incurred and invoiced for the task (as last revised, as applicable), Applicable Taxes extra;
    - the total amount of Applicable Taxes invoiced;
    - the total amount paid, Applicable Taxes included;
    - the start and completion date of the task (as last revised, as applicable); and
    - the active status (i.e., the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable).
4. For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:
  - the sum (Applicable Taxes extra) specified in clause 7.6.2, Canada's Total Liability, Cumulative Total of all Authorized TAs, as last amended;

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- the total cost incurred for all authorized tasks inclusive of any revisions, Applicable Taxes extra;
- the total cost incurred and invoiced for all authorized tasks inclusive of any revisions, Applicable Taxes extra;
- the total amount of Applicable Taxes invoiced for all authorized tasks inclusive of any revisions; and
- the total amount paid for all authorized tasks inclusive of any revisions, Applicable Taxes extra.

## 7.2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

### 7.2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

### 7.2.2 Supplemental General Conditions

4007 (2010-08-16) Canada to Own Intellectual Property Rights in foreground information, apply to and form part of the Contract.

### 7.2.3 Inspection and Acceptance

The Project Authority is the Inspection Authority. All reports, deliverable items, documents, goods and all services rendered under the Contract are subject to inspection by the Inspection Authority or representative. Should any report, document, good or service not be in accordance with the requirements of the Statement of Work and to the satisfaction of the Inspection Authority, as submitted, the Inspection Authority will have the right to reject it or require its correction at the sole expense of the Contractor before recommending payment.

### 7.2.4 Specific Person(s)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract: Refer to Annex B.

## 7.3 Security Requirement

1. The Contractor/Offeror must, at all times during the performance of the Contract/Standing Offer/Supply Arrangement, hold a valid Facility Security Clearance at the level of **SECRET**, with approved Document safeguarding at the level of **SECRET**, issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
2. The Contractor/Offeror personnel requiring access to PROTECTED/CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of **RELIABILITY STATUS, CONFIDENTIAL** or **SECRET** as required, granted or approved by the CISD, PWGSC.
3. Processing of PROTECTED/CLASSIFIED information electronically at the Contractor/Offeror's site is NOT permitted under this Contract/Standing Offer/Supply Arrangement.
4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.

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5. The Contractor/Offeree must comply with the provisions of the:
- Security Requirements Check List and security guide (if applicable), attached at Annex C;
  - Industrial Security Manual* (Latest Edition).

## 7.4 Term of Contract

### 7.4.1 Period of the Contract

The period of the Contract is from contract award to March 31, 2020 inclusive.

### 7.4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least 30 calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

## 7.5 Authorities

### 7.5.1 Contracting Authority

The Contracting Authority for the Contract is:

Linda Harrison  
 Supply Specialist  
 Public Works and Government Services Canada  
 Acquisitions Branch  
 Professional Services Procurement Directorate  
 11 Laurier Ave., Gatineau, Quebec  
 Tel: 873-469-4802 Fax: 819- 997-2229  
 Email: linda.harrison@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

### 7.5.2 Project Authority

The Project Authority for the Contract is:

Marianne Thouin  
 A/Director Internal Audit Division  
 Canada Border Services Agency / Government of Canada  
 171 Slater Street, Ottawa, K1A 0L8  
 Tel: (613) 941-7454  
 Email: [marianne.thouin@cbsa-asfc.gc.ca](mailto:marianne.thouin@cbsa-asfc.gc.ca)

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The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

### **7.5.3 Contractor's Representative**

BDO Canada LLP  
275 Slater Street, 20<sup>th</sup> Floor  
Ottawa, ON K1P 5H9  
Telephone: 613-237-9331  
Fax: 613-237-9779  
Email: [@bdo.ca](mailto:@bdo.ca)

### **7.6 Payment**

#### **7.6.1 Basis of Payment**

##### **7.6.1.1 Authorized TA**

#### **Firm Lot Price TA**

In consideration of the Contractor satisfactorily completing all of its obligations under the authorized TA, the Contractor will be paid the firm lot price in accordance with the basis of payment in Annex B, as specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been authorized, in writing, by the Contracting Authority before their incorporation into the Work.

Or

#### **TA subject to a Limitation of Expenditure**

When the basis of payment specified in a TA authorized and issued under the Contract is limitation of expenditure, the Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the authorized TA, as determined in accordance with the basis of payment cost elements, in Annex B, to the limitation of expenditure specified in the authorized TA.

Canada's total liability to the Contractor under the authorized TA must not exceed the limitation of expenditure specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

No increase in the liability of Canada or in the price of the Work specified in the authorized TA resulting from any design changes, modifications or interpretations of the Work specified in the authorized TA will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been authorized, in writing, by the TA Authority before their incorporation into the Work specified in the authorized TA. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written authorization of the TA Authority. The Contractor must notify the TA Authority in writing as to the adequacy of this sum:

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- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the authorized TA, or
- (c) as soon as the Contractor considers that the authorized TA funds are inadequate for the completion of the Work specified in the authorized TA,

whichever comes first.

If the notification is for inadequate authorized TA funds, the Contractor must provide to the TA Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

#### **7.6.2 Canada's Total Liability - Cumulative Total of all authorized TAs**

- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$499,464.00 Customs duties are included and the Applicable Taxes are extra.
- B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.
- C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
  - 1. when it is 75 percent committed, or
  - 2. four (4) months before the Contract expiry date, or
  - 3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1, TA subject to a Limitation of Expenditure,

whichever comes first.

- D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

#### **7.6.3 Method of Payment**

One, several or all of the following methods of payment will form part of the authorized TA:

##### **a) Single Payment (H1000C)**

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;

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c. the Work delivered has been accepted by Canada.

**b) Milestone Payments with no hold back (H3010C)**

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if:

- a. an accurate and complete claim for payment using PWGSC-TPSGC 1111, Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives;
- c. all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

**c) Monthly Payments**

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work performed has been accepted by Canada.

**7.6.4 SACC Manual Clauses**

**7.6.4.1 Discretionary Audit**

C0705C (2010-01-11) Discretionary Audit.

**7.7 Invoicing Instructions**

**7.7.1**

1. An invoice for a single payment or monthly payment cannot be submitted until all Work identified on the invoice is completed.
2. Each invoice must be supported by:
  - a) a copy of time sheets to support the time claimed;
  - b) a copy of the release document and any other documents as specified in the Contract;
  - c) a copy of the invoices, receipt, vouchers for all direct expenses, travel and living expenses; and
  - d) a copy of the monthly progress report.
3. Invoices must be distributed as follows:



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- a) The original and one (1) copy must be forwarded to the address shown on page 1 of the Contract for certification and payment; and,  
b) One (1) copy must be forwarded to the Contracting Authority identified under the section entitled "Authorities" of the Contract.

## 7.8 Certifications

### 7.8.1 Compliance

The continuous compliance with the certifications provided by the Contractor in its bid and the ongoing cooperation in providing associated information are conditions of the Contract. Certifications are subject to verification by Canada during the entire period of the Contract. If the Contractor does not comply with any certification, fails to provide the associated information, or if it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

### 7.8.2 Federal Contractors Program for Employment Equity - Default by the Contractor

The Contractor understands and agrees that, when an Agreement to Implement Employment Equity (AIEE) exists between the Contractor and Employment and Social Development Canada (ESDC)-Labour, the AIEE must remain valid during the entire period of the Contract. If the AIEE becomes invalid, the name of the Contractor will be added to the "FCP Limited Eligibility to Bid" list. The imposition of such a sanction by ESDC will constitute the Contractor in default as per the terms of the Contract.

## 7.9 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

### 7.10 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the supplemental general conditions 4007(2010-08-16) Canada to own intellectual property Rights in Foreground Information;
- (c) the general conditions 2035 (2016-04-04,) General Conditions - Higher Complexity - Services;
- (d) Annex A, Statement of Work;
- (e) Annex B, Basis of Payment;
- (f) Annex C Security Requirements Check List;
- (g) the signed Task Authorizations, Annex D); and
- (i) the Contractor's bid dated December 12, 2016.

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## ANNEX A, STATEMENT OF WORK

### 1.0 TITLE

Task Authorization contract for professional audit services to support the delivery of the Canada Border Services Agency's (CBSA) Internal Audit and Program Evaluation's Integrated Audit and Evaluation Plan. The CBSA requires Internal Audit and IT and Systems Audit professionals to conduct several types of internal audit and consulting engagements to support its Internal Audit Division (IAPED).

### 2.0 OBJECTIVE

The CBSA's IAPED requires audit support services to assist in the delivery of assurance projects identified in its annual Integrated Audit and Evaluation Plans, as well as other assurance and advisory engagements that may be required.

The following Streams are required:

**Stream 1: Internal Audit Services, and  
 Stream 3: Information Technology and Systems Audits,**

to work with the CBSA's IAPED in delivering on a range of specific internal audit projects. The IAPED may request a complete team, a partial team, or a single resource expert in Internal Audit or IT Audit to conduct engagements in support of the CBSA's Internal Audit Operations.

The CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

### 3.0 BACKGROUND

The CBSA administers more than 90 acts, regulations, and international agreements on behalf of other federal organizations, the provinces and the territories. It carries out its responsibilities with a workforce of approximately 13,500 employees, including uniformed officers who provide services at approximately 1,200 points across Canada. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency. It conducts value-added internal audit services, which provide independent, objective and evidence-based information, assurance and advice to the CBSA's President, the Audit Committee and program management. The goal of these services is to provide oversight, insight and foresight on matters of governance, risk management and control. The Internal Audit operations have 20 funded positions. In 2014-15 the Audit Committee reviewed and approved 8 internal audit reports and their management action plans.

Audits include three phases: the planning phase, the execution phase and the reporting phase. Audit entities may consist of the CBSA's Branches, Directorates, or Programs. The scope of each engagement will depend on the risks that prompted the Chief Audit Executive (CAE) to plan the audit and the specific objective of the engagement. The TBS Internal Auditing Standards for the Government of Canada requires departmental Internal Audit functions to meet the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* in undertaking their internal auditing responsibilities.

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## 4.0 DESCRIPTION OF RESOURCE CATEGORIES

### Streams 1 and 3: Internal Audit Services and Information Technology and Systems Audits

#### 4.1 Partner/Managing Director

The Partner/Managing Director may be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor, and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. The resource negotiates the final agreement for the work on behalf of the firm. The resource supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. The resource reports progress of the project on an as needed basis and at key milestones in the life cycle. The resource meets with senior level auditees, as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

#### 4.2 Project Manager/Leader

The Project Manager/Leader manages the project team during the planning, research and reporting phases of the audit work. The resource ensures that resources are made available and that the project is developed and is fully implemented within the agreed time, cost and performance parameters of the Contract. The resource determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. The resource defines and documents the objectives and scope for the project. The resource identifies problems impeding successful completion of the project and proposes, develops and implements significantly new or modified approaches to solve them. The resource reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. The resource meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. The resource prepares plans, charts, tables and diagrams to assist in presenting or displaying findings and recommendations.

#### 4.3 Senior Auditor

The Senior Auditor develops and designs approaches and programs for significant segments of projects. The resource participates in the development of the overall plan and strategy for specific projects. The resource carries out, or supervises auditors in the performance of project tasks according to approved programs or plans. The resource prepares and presents project observations and recommendations to the Project Manager/Leader for approval. The resource presents observations and recommendations to the Project Authority and to auditee managers. The resource drafts and revises audit reports.

#### 4.4 Auditor

The Auditor participates in the planning, conduct and reporting phases of projects. The resource organizes and conducts project tasks according to approved programs or plans. Under the supervision of the Senior Auditor and Project Manager/Leader, the resource drafts portions of, or content leading to, draft and final reports, including audit observations, conclusions and recommendations. The resource presents oral briefings and debriefings to auditee managers on assigned segments of projects.

## 5.0 SCOPE OF SERVICES

The scope of this Statement of Work includes the delivery of internal audit services and information technology and systems audits. Contractors will be asked to complete the tasks in section 6.0 in this Statement of Work, and to submit the deliverables outlined in section 9.0 in this Statement of Work.

**Note:** When applicable, each individual proposed with a university degree or college diploma must possess, at a minimum, a certificate from a recognized Canadian university or college, or the equivalent as established by a recognized Canadian academic credentials assessment service, if obtained outside Canada. The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicic.ca/1374/obtain-an-academic-credential-assessment-for-general-purposes/index.canada>.

The experience of the proposed resources must be clearly identified by providing a summary/description of the previous projects/work experience and indicating when the work was carried out. In the case where the timelines of two or more projects or experience overlap, the duration of time common to each project/experience will not be counted more than once. The Bidder is advised that only listing experience without providing any supporting data to

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describe where and how such experience was obtained will not constitute "demonstrated" for the purpose of the evaluation. The Bidder must clearly demonstrate in the proposal how the experience was gained or knowledge was attained, supported by resumes and any necessary supporting documentation.

#### 5.1 Stream 1: Internal Audit Services

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The range of activities under this work-stream could include:

- Value-for-money audit;
- Compliance audit;
- Assurance audit;
- Management controls audit;
- Operational audit;
- Horizontal or sectoral audits led by the Comptroller General;
- Facilitation of Control Self-Assessments sessions by the audit entities; and
- Development of audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit

#### **Minimum Mandatory Qualifications and Experience for the Resource Categories:**

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

##### **Partner/Managing Director**

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience:
  - Must have a minimum of eight (8) cumulative years of audit experience within the past ten (10) years, including at least two (2) cumulative years of experience in internal audit.

##### **Project Manager/Leader**

- Education/Professional Qualifications
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience
  - Must have a minimum of six (6) cumulative years of audit experience within the last ten (10) years including at least two (2) cumulative years of experience in internal audit.

##### **Senior Auditor**

- Educational/Professional Qualifications
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- A Bachelor's degree from a recognized university\* (see note below) with a specialization in accounting, commerce, business administration, public administration.

\*The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicic.ca/415/credential-assessment-services.canada>

AND

- Experience
  - Must have a minimum of three (3) cumulative years of audit experience within the past ten (10) years.

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#### Auditor

- Education/Professional Qualifications
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP; OR
  - A Bachelor's degree from a recognized university\* (see note above) with a specialization in accounting, commerce, business administration, public administration.

#### AND

- Experience
  - Must have a minimum of two (2) cumulative years of audit experience within the last ten (10) years.

#### 5.2 Stream 3: Information Technology and Systems Audits

This Stream will require the services of professionals to assess the adequacy of a range of activities that could include the following:

- Information technology security;
- Business continuity planning/preparedness;
- Information management policy compliance;
- Systems under development;
- Service management;
- Information technology strategic plans;
- Governance processes related to information technology;
- Configuration management and change control;
- Electronic data interchange and electronic funds transfer;
- Data Migration and data integrity;
- IT general controls;
- Internal control on financial systems; and
- System life cycle technical and organizational development.

Also required under this Stream are professional services to provide business and technical information support services to audit organizations and could include anyone of the following:

- Data extraction and basic and advanced data analyses;
- Technical configuration of audit software;
- Business customization of audit software;
- Training and other services for the implementation of audit software;
- Post implementation reviews and evaluations of audit software; and
- Management of information technology consulting services, including technology strategy development, to audit organizations.

#### **Minimum Mandatory Qualifications and Experience for the Resource Categories:**

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

#### **Partner/Managing Director**

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM) or Certified Information Systems Security Professional (CISSP);

#### AND

- Experience:
  - Must have a minimum of eight (8) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

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#### Project Manager/Leader

- Education/Professional Qualifications:
  - Professional designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP
- AND
- Experience:
  - Must have a minimum of six (6) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

#### Senior Auditor

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP;
- AND
- Experience:
  - Must have a minimum of three (3) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

#### Auditor

- Education/Professional Qualifications:
  - Degree/Diploma from a recognized university or college (see note above).
- AND
- Experience:
  - Must have a minimum of two (2) cumulative years' experience in audit within the last ten (10) years including at least one (1) cumulative year of experience in the audit of information technology and systems.

## 6.0 TASKS

### Streams 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Following the contract award, the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to share the most recently approved risk-based audit plan.

Each Task Authorization will identify the specific tasks to be completed.

The tasks that must be completed by the contractor are as follows, but may not be limited to the following:

#### a) RISK BASED AUDIT PLAN:

- Assist with the development of the risk-based audit plans which may include:
  - Performing research related to the audit universe and risks;
  - Assisting in consultations;
  - Conducting the risk assessment on the audit universe;
  - Prioritizing the audit universe based on the risk assessment;
  - Assisting in the determination of audit projects for the future;
  - Participating in the development of preliminary audit objectives and scope;
  - Participating in the costing of the internal audits in the risk-based audit plans; and
  - Assisting in writing the risk-based audit plan and related documents.

#### b) PLANNING PHASE

- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit;
- Identifying, assessing, discussing and documenting risks;
- Drafting the Terms of Reference, in consultation with the audit team, including identification of scope, objectives, criteria, sampling strategy, timing and resource requirements;
- Establishing the audit tests and procedures;
- Researching, developing, and recommending various audit techniques;
- Evaluating and recommending alternative methods of achieving audit objectives;

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- Identifying and analyzing applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks;
- Liaising with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies, frameworks, acts, policies, and directives in order to accurately develop the planning, examination phase document and tasks;
- Liaising, coordinating and working with the current CBSA audit team;
- Properly documenting minutes and decisions of meetings;
- Preparing Audit Program aligned with the Terms of Reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility; and
- Developing audit tasks that will allow for appropriate completion of the Audit Program as defined in the IIA standards.

#### c) CONDUCT PHASE - EXAMINATION TASKS

- Performing audit related work as and when requested by the Project Authority, as outlined in the approved Audit Program and documenting audit results according to Internal Auditing Standards and the CBSA Internal Audit Division processes and templates;. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews or facilitate workshops during any phase of the audit engagement;
- Gathering sufficient, relevant, reliable and appropriate evidence;
- Completing the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives;
- Analyzing information and preparing written observations and conclusions as per template/format provided by the Internal Audit Division;
- Providing regular updates and bringing any matters of significance to the attention of the CBSA Internal Project Lead or Audit Manager throughout the conduct of the audit;
- Leading and attending meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions comprised of subject matter experts; federal public service representatives and contract resources in both official languages as required;
- Liaising, coordinating and working with CBSA internal resources;
- Developing working papers and working paper summaries in the audit working paper software TeamMate to support audit findings; and
- Documenting preliminary findings and preparing a minimum of three (3) professional presentation decks.

**\*\*NOTE:** in addition to the activities outlined above, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

#### d) REPORTING PHASE - REPORTING TASKS

- Preparing for and conducting debriefings with auditees;
- Participating in storyboarding sessions with the audit team to discuss the structure of the audit report based on the findings;
- Preparing or assisting in preparing a draft report which will provide findings and recommendations as per the template/format provided by the Internal Audit Division. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- Preparing or assisting in preparing a final draft report after receipt of comments and management responses from auditees; a turnaround time of two weeks will be required for auditees to provide comments to the audit team;
- Disposing of comments received from Internal Audit Division management and client;
- All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report;
- Ensuring that the final draft report and supporting working papers successfully sustain a 3rd party quality assurance review; and
- Review and provide advice on the adequacy of the Management Action Plans.



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#### e) QUALITY ASSURANCE TASKS

- o Reviewing planning documents to assess the appropriateness of the proposed objective, scope, and criteria;
- o Reviewing the supporting material (e.g. audit working papers, substantiation binders etc.) and communication products for the all phases of an audit engagement;
- o Providing assurance that sufficient, reliable, and relevant evidence was collected which supports the observations and recommendations contained in audit working papers and reports;
- o Validating the appropriateness of audit recommendations for all significant findings;
- o Assessing compliance of the audit with expectations identified in the Internal Audit Division QA checklist;
- o Reviewing the draft audit report and commenting on structure, tone, balance, logical flow, etc.

#### 7.0 CONSTRAINTS

The Contractor must ensure that during the contract period at least one (1) resource, either one project manager / lead OR one senior auditor, for each Stream has the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.). Contractors must identify the linguistic profiles of each proposed resource.

The Contractor and their proposed resource(s) must work with the internal audit staff of Internal Audit Division to carry out the work. Contract resources will be, at times, required to work within internal audit teams, and under the supervision of internal audit staff.

#### 8.0 CLIENT SUPPORT

##### Stream 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Upon initiation of each Task Authorization, the Project Authority and /or the Technical Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority and /or the Technical Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

#### 9.0 DELIVERABLES and ASSOCIATED SCHEDULE

##### Stream 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Milestones	Deliverables
<b>MILESTONE 1: Planning Phase</b> <b>Delivery of planning documentation</b> No later than eighteen weeks after the launch of the audit.  Estimate only: 40% of effort	<ul style="list-style-type: none"><li>▪ Interview notes or summary of meetings;</li><li>▪ Entity Profile;</li><li>▪ Risk Assessment;</li><li>▪ Terms of Reference;</li><li>▪ Audit Program; and</li><li>▪ Disposition table disposing of comments as a result of quality assurance work or discussions with the client</li></ul>
<b>MILESTONE 2: Examination Phase</b> No later than ten weeks after Milestone 1  Estimate only: 50% of effort	<ul style="list-style-type: none"><li>▪ Audit test and analysis sheets;</li><li>▪ Detailed working papers and working paper summaries to support audit evidence, findings and subsequent recommendations; and</li><li>▪ Updated briefings and corresponding documents (such as preliminary observations and debrief decks, as required) to the Project Authority throughout the course of the examination phase.</li></ul>



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Milestones	Deliverables
<b>MILESTONE 3: Reporting Phase</b> No later than twenty weeks after Milestone 2  Estimate only: 10% of effort	<ul style="list-style-type: none"><li>▪ Preliminary and final draft audit reports substantiated by and cross-referenced to supporting documentation (working papers);</li><li>▪ Management Letter, if required; and</li><li>▪ Disposition table(s) of quality assurance and auditee comments on the draft audit reports.</li></ul>
<b>Quality Assurance</b>	<ul style="list-style-type: none"><li>▪ Quality Assurance Checklist</li><li>▪ Comments on the draft audit report</li></ul>

Note:

- All deliverables must conform to the templates, which will be provided by the Project Authority and /or the Technical Authority.
- CBSA will be responsible for any required translation.
- All working papers are the property of the Crown and must be turned over to the Internal Audit Division upon completion of the contract. However, these should be available to the Project Authority for review and discussion while in development.

All deliverables outlined above will not be considered completed until they have met the satisfaction and expectations of the Project Authority and /or the Technical Authority. Should the quality of the deliverables not be acceptable to the Project Authority and /or the Technical Authority, the product may be returned to the Contractor for revision at the Contractor's expense.

Working papers are created and stored in TeamMate. The Contractor will be given access to the system, and they are to be used during the completion of assigned tasks.

Acceptance of the final deliverable(s) will be made by the Project Authority, the Technical Authority and/or their delegate.

## 10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 171 Slater St., Ottawa, Ontario, where the files are located.

## 11.0 TRAVEL

If travel is required under work-streams 1 and 3, it will be specified at the time of the task authorization. All travel outside the National Capital Region must have the prior authorization of the Project Authority and will be reimbursed according to the National Joint Council Travel Directive. See Annex B, Basis of Payment for Treasury Board Guidelines.

## 12.0 GOVERNMENT FURNISHED EQUIPMENT

An office, desk, PC, and all required project documentation, software and licenses required to access the Agency IT systems necessary to perform the-work will be provided by CBSA IAPED. Blackberries will not be provided.

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## ANNEX B, BASIS OF PAYMENT

### A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

## STREAM 1 – INTERNAL AUDIT SERVICES

### A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

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## 1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

	STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A1. Contract Period 1 Award to March 31, 2018	A2. Contract Period 2 April 1, 2018 to March 31, 2019	A3. Contract Period 3 April 1, 2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$ 499,464.00**

**2. Total Estimated Contract Period: \$ 499,464.00**

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## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services			ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	
<b>4</b>	<b>Option Year 1 (April 1, 2020 to March 31, 2021)</b>		
4a	Partner/Managing Director		
4b	Project Manager/Leader		
4b	Project Manager/Leader		
4c	Senior Auditor		
4c	Senior Auditor		
4c	Senior Auditor		
4d	Auditor		
4d	Auditor		
4d	Auditor		

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services			ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	
<b>5</b>	<b>Option Year 2 (April 1, 2021 to March 31, 2022)</b>		
5a	Partner/Managing Director		
5b	Project Manager/Leader		
5b	Project Manager/Leader		
5c	Senior Auditor		
5c	Senior Auditor		
5c	Senior Auditor		
5d	Auditor		
5d	Auditor		
5d	Auditor		

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## **ANNEX C, SECURITY REQUIREMENTS CHECK LIST**

**See attached.**

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## ANNEX D, TASK AUTHORIZATION FORM

<b>Contract Number</b>		47419-177158/002/ZQ	
<b>Task Authorization (TA) Number</b>			
<b>Contractor's Name and Address</b>			
Instructions to the TA Authority: Enter the name and address here.			
Total Estimated Cost of Task (Applicable Taxes extra) before any revisions:		\$ _____ Instructions to the TA Authority: Enter the amount here.	
<b>TA Revisions Previously Authorized (if applicable)</b>			
Instructions to the TA Authority: the information for the previously authorized revisions must be presented in ascending order of assigned revision numbers (the first revision must be identified as No. 1, the second as No. 2, etc.). If no increase or decrease was authorized, enter \$0.00. Add rows, as needed			
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.		Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.		Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.		Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.		Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.		Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
<b>New TA Revision (if applicable)</b>			
Instructions to the TA Authority: the first revision must be identified as No. 1, the second as No. 2, etc. If no increase or decrease is authorized, enter \$0.00.			
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.		Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
Total Estimated Cost of Task (Applicable Taxes extra) after this revision:		\$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
<b>Contract Security Requirements (as applicable)</b>			

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This task includes security requirements. At STEP 1 a): check the applicable boxes.

☐ No

☐ Yes. Refer to the Security Requirements Checklist (SRCL) annex of the Contract.

Remarks: At STEP 1 a), 2a) or 3, enter the remarks, if any, or enter : "N/A".

#### Required Work

Instructions to the TA Authority: The content of sections A, B, C and D below must be in accordance with the Contract. To view the instructions for Section A, click on the hyperlink.

#### SECTION A – Task Description of the Work Required [Instructions for Section A](#)

#### SECTION B – Applicable Basis of Payment [Instructions for Section B](#)

#### SECTION C - Cost Breakdown of Task [Instructions for Section C](#)

#### SECTION D- Applicable Method of Payment [Instructions for Section D](#)

#### Authorization - Authorization

By signing this TA, the Project Authority or the PWGSC Contracting Authority or both, as applicable, certify (ies) that the content of this TA is in accordance with the Contract.

En apposant sa signature sur cette AT, le chargé de projet ou l'autorité contractante de TPSGC ou, s'il y a lieu, les deux atteste(nt) que le contenu de cette AT respecte les conditions du contrat.

Name of Project Authority - Nom du chargé de projet

Signature \_\_\_\_\_

Date \_\_\_\_\_

Name of PWGSC Contracting Authority -  
Nom de l'autorité contractante de TPSGC \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

#### Contractor's Signature - Signature de l'entrepreneur

Name and title of individual authorized to sign for the Contractor  
Nom et titre de la personne autorisée à signer au nom de l'entrepreneur

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Signature \_\_\_\_\_

Date \_\_\_\_\_

#### Instructions to the TA Authority for SECTION A - Task Description of the Work required

In the case of a new task, the following information must be included directly in Section A or in an attachment applicable to Section A:

- a) details of the activities to be performed;
- b) description of the deliverables to be submitted; and
- c) completion dates for the major activities and/or submission dates for the deliverables.

In the case of a revision to a previously authorized task, the following information must be included directly in Section A or in an attachment applicable to Section A (as applicable):

- a) reason (s) for revising the task;
- b) details of the revised activities to be performed;
- c) description of the revised deliverables to be submitted; and
- d) revised completion dates for the major activities and/or revised submission dates for the deliverables (or revised deliverables, as applicable).

#### Instructions to the Contracting Authority for SECTION B - Applicable Basis of Payment

At STEP 1 a):

☒ If only one TA basis of payment clause is inserted in the resulting contract, in Section B, enter the following:

For the Firm Unit Price TA clause, insert the following for each firm unit price included in the clause:

- ☐ " Firm Unit Price of \$\_\_\_\_\_ ensure to insert here the same amount as indicated in the clause per \_\_\_\_\_ complete by inserting the same text as included in the clause requested in Section A above"

For the Firm Lot Price TA clause, insert the following:

- ☐ " Firm Lot Price of \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount."

For the TA subject to a limitation of expenditure clause, insert the following:

- ☐ "Limitation of Expenditure of \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount."

☒ If more than one TA basis of payment clause is inserted in the resulting contract, in Section B, insert one check box for each one; and insert instructions as per the example below to the TA Authority for completing section B at step 3.

**EXAMPLE 1** - Commercial professional services (consultation) - Firm Lot Price TA clause (for professional fees) and TA subject to a limitation of expenditure clause (for authorized travel and living expenses):

**Instructions to the TA Authority:** when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Lot Price of \$\_\_\_\_\_ for the professional fees identified in Section C below



Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

☐ Limitation of Expenditure of \$\_\_\_\_\_ for the authorized travel and living expenses identified in Section C below"

**EXAMPLE 2** - Commercial professional services (training)- Firm unit price TA clause containing 3 distinct firm unit prices (one, for workshop delivery / two, for cancellation of previously requested workshop delivery (ies)); plus TA subject to a limitation of expenditure clause (for professional fees only for required workshop material updating Work); plus TA subject to a limitation of expenditure (for authorized travel and living expenses to be incurred when travel is required and requested to deliver a requested workshop):

**Instructions to the TA Authority:** when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount that the contracting authority would insert here at step 1 a) would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per 3 hour workshop delivery requested in Section A above
- ☐ Limitation of Expenditure of \$\_\_\_\_\_ for the authorized travel and living expenses identified in Section C below for the travel requirements identified in Section A above
- ☐ Limitation of Expenditure of \$\_\_\_\_\_ for the professional fees identified in Section C below for the required workshop material updating Work requested in Section A above
- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per previously requested 3 hour workshop delivery cancelled by Canada in Section A above without advance notice of seven business days
- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract per previously requested 3 hour workshop delivery cancelled by Canada in Section A above with advance notice of seven business days"

### Instructions to the Contracting Authority for SECTION C- Cost Breakdown of Task.

At STEP 1 a), when firm lot price and (or) limitation of expenditure is (are) inserted in Section B as the applicable basis or bases of payment for a TA or revision to a previously authorized TA, in Section C, insert the corresponding cost elements as they appear in the resulting contract Annex B, Basis of Payment. For example 1 included in the instructions above for Section B, the text of Section C could be as follows (text in purple are instructions for the contractor and TA Authority for step 3):

**1.0 Professional Fees** Instructions to the TA Authority: for each applicable category, insert the name and the number of days.

Category	Name	All Inclusive Fixed Daily Rate	Level of Effort (Estimated number of days required to perform the Work)

**Total Estimated Cost of Professional Fees:** \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount.

### **2.0 Authorized travel and living expenses**

\_\_\_\_\_ Instructions to the TA Authority: insert the details of the authorized travel plan.

**Total Estimated Cost of Authorized travel and living:** \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount.

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

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File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## **Instructions to the Contracting Authority for SECTION D – Applicable Method of Payment**

☞ At STEP 1a), if only one resulting contract TA basis of payment is inserted in Section B, insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e., monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment is inserted in Section B):

Milestone Payments - The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

<b>MILESTONE</b>	<b>ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT</b>	<b>COMPLETION /DELIVERY DATE</b>	<b>FIRM AMOUNT</b>
1	Instructions to TA Authority: specify.	Instructions to TA Authority: specify.	\$ _____ Instructions to TA Authority: insert the amount.
2	Instructions to TA Authority: specify.	Instructions to TA Authority: specify.	\$ _____ Instructions to TA Authority: insert the amount.

☞ At STEP 1a), if more than one resulting contract TA basis of payment is inserted in Section B, for each one insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e., monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment (for professional fees) and the Limitation of Expenditure basis of payment (for authorized travel and living expenses) are inserted in Section B):

"Instructions to TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check the applicable box (boxes) below and make sure a completed and acceptable schedule of milestones forms part of the authorized TA (as applicable).

☐ Milestone Payments for professional fees only

☐ Schedule of Milestone:

The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

<b>MILESTONE</b>	<b>ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT</b>	<b>COMPLETION /DELIVERY DATE</b>	<b>FIRM AMOUNT</b>
1	(Specify)	(Specify)	\$ _____ (enter the applicable amount)
2	(Specify)	(Specify)	\$ _____ (enter the applicable amount)

☐ Monthly payments for authorized travel and living expenses only

Contract No. - N° du contrat  
47419-177158/002/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## ANNEX E, PERIODIC USAGE REPORTS – CONTRACT WITH TAS

### Summary of all Authorized TAs

Canada's Total Liability All TAs	Total Estimated Cost Authorized in all TAs, GST/HST extra	Total Cost Incurred, GST/HST extra All TAs	Total Cost Invoiced, GST/HST extra
\$0.00	\$0.00	\$0.00	\$0.00

CONTRACT AMENDMENT REQUEST  
DEMANDE DE MODIFICATION DE CONTRAT

Requestor's Name / Nom du demandeur CBSA-IAPED	Cost Centre / Centre de coûts 1400-200-00	I/O / O.I.	WBS / SRT	Funds Number / Source des fonds 2001	PSSA / SSAP 80101
Contract Number / Numéro du contrat 47419- 177158/003/ZQ (RCGT)	Date of Request / Date de la demande 2018-11-01	Current Contract value / Valeur du contrat actuel	Value of Amendment / Valeur de la modification	Amendment Number / Numéro de modification AMD-3	Contract Expiry Date / Date d'échéance du contrat 2021-2022

## REASONS FOR AMENDMENT / MOTIFS DE LA MODIFICATION

1. Is this request to exercise an existing option period? / La présente demande vise-t-elle à exercer une période d'option existante?  
☐ YES / OUI ☒ NO / NON

2. Is the proposed amendment for additional work? / La modification proposée vise-t-elle des travaux additionnels?  
☐ YES / OUI ☒ NO / NON

Please explain / Prière d'expliquer

The amendment to this contract is to allow consultants assigned to projects to be able to work not only on CBSA premises but also on their premises.

If yes, Please include a revised SOW, hours/per diem/units and cost. / Dans l'affirmative, prière d'inclure un énoncé des travaux modifié, heures/par jour/unités et coûts.

3. What is the justification for the amendment? / Quelle est la justification de la modification?

We would like to proceed with a contract amendment to allow consultants assigned to projects to be able to work not only on CBSA premises but also on their premises.

4. Will the amendment affect the completion date? / La modification aura-t-elle une incidence sur la date d'échéance?  
☐ YES / OUI ☒ NO / NON

If yes, please indicate the new completion date. / Dans l'affirmative, prière d'indiquer une nouvelle date d'échéance.

5. Could this amendment have been avoided? Why? / La modification aurait-elle pu être évitée? Pourquoi?

No. We no longer have the space to accommodate consultants and the contract was awarded when we occupied a different location.

6. Are there any risk and/or legal considerations that could arise as a result of this amendment request such as Employer-Employee relationship? / La présente demande de modification peut-elle entraîner des risques ou des considérations juridiques, par exemple pour les relations entre l'employeur et l'employé?

☐ YES / OUI ☒ NO / NON

Please explain. / Prière d'expliquer.

This amendment is to change the work location as follow: Work must be performed primarily within the National Capital Region on-site at CBSA offices and at the Contractor's premises.

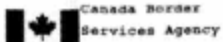
7. What is the likelihood of an additional amendment or follow-on contract to the same person/vendor? Describe any efforts taken to put in place long-term procurement arrangements to address similar requirements/activities in future (e.g., establish standing offer, contracts with options periods etc...) / Quelle est la probabilité qu'une nouvelle modification ou qu'un contrat de suivi soit accordé à la même personne ou au même vendeur? Décrivez les efforts déployés pour conclure des ententes d'acquisition à long terme pour traiter des besoins ou des activités semblables à l'avenir (p. ex., établissement d'une offre permanente, contrats avec des périodes d'option),

Unlikely

Please ensure to engage the Strategic Procurement and Contracting Operation Division early in the planning process. / Prière de mobiliser la Division des approvisionnements stratégiques et des opérations liées aux marchés tôt dans le processus de planification

SIGNATURE OF THE PROJECT AUTHORITY / SIGNATURE DU CHARGÉ DE PROJET

<hr/>		<u>05/11/18</u>
NAME (Please print) / NOM (Lettres moulées)	SIGNATURE	DATE



Agence des services  
frontaliers du Canada

# Requisition for Goods and Services - Demande de biens et de services

For Amendment Only  
Aux fins de modification seulement

To: / À:

Amend No. Modif. N°	Increase/Decrease Augmentation/ Réduction	Previous Value Valeur précédente	Current funding Financement actuel
1	600,000.00	3,359,490.00	3,959,490.00

Requisition No. / N° demande  
Ordering Office / Bureau demandeur  
Year / Année  
Serial No. / N° de série  
18 7158

Accounting Office Code  
Code du bureau compt.  
47419

PSPC Use Only  
SPAC uniquement

1000327158

Originator - Auteur  
Normand Guindon  
Tel. No. - N° de tél.  
343-291-6907  
Address Inquiries To /  
Adressez toute demande de renseignements à :  
Normand Guindon  
Tel. No.  
N° de tél.  
343-291-6907

Destination  
PRESIDENT / PRESIDENT  
NC REGION  
OTTAWA ON K1A 0L5  
CANADA

Inspection Agency  
Charge de l'inspection  
Consignee et  
Destination  
Destinataire  
☐ Specified herein  
Précisé dans  
les présentes

Quality Assurance  
Assurance de la qualité  
DQC  
MQA  
☐ Specified herein  
Précisé dans  
les présentes

Refer to Supply and Services Canada  
Customer Manual Chapter 210,  
Acquisition of Goods and Services, for  
detailed explanation of fields.  
Pour plus d'informations, se reporter  
au chapitre 210 (Acquisition de biens et  
de services) du Manuel de Client,  
Approvisionnement et Services Canada.

PSPC Confirmation - Confirmation d'SPAC

Telephone Number /  
N° de téléphone  
Buyer's Name /  
Nom de l'acheteur

Financial Code(s) / Code(s) financier(s)  
0850

Amount - Montant

Invoices - Original and two copies are to be made out and sent to  
Factures - Remplir et envoyer l'original et deux copies à

Vendors-fournisseurs@cbsa-asfc.gc.ca  
National Invoice Reception Unit/  
Unité nationale de réception de fac  
105 RUE MCGILL, #260-01  
MONTREAL QC H2Y 2E7  
CANADA

PSPC Use Only  
SPAC seulement

Item Article	Reference/Stock No. and Description N° de référence de nomenclature et description	Date Required Demandé pour le D/J M Y/A	Consignee Code Code du destinataire	U. of L. U. de D.	Quantity Quantité	Estimated Cost Prix estimatif	Previous Quantity and Unit Price Quantité et prix unitaire précédents	Previous Contract No. and Date Date et n° du contrat précédent
00010	Prof. Audit Sanson Str#1 (010417+310318) Professional Audit Support Services  The Canada Border Services Agency (CBSA) requires Internal Audit professionals to conduct several types of internal audit engagements, including consulting engagements, in support of the agency's internal Audit and Program Evaluation Directorate (IAPED), and practice inspections of the Internal Audit function  Name of cost center Manager/Project Authority: Claudette Blair 613-9417454  Internal Audit Cost Center/ IO number: 1400-20000 Fund: 2001 Functional Area: 80101	31 03 18		SU		249,732.00		

Special Instructions -  
Instructions spéciales:

Security - Sécurité  
Does this requisition include security provisions?  
Cette demande comprend-elle des exigences en matière de sécurité?  
☐ No / Non ☒ Yes / Oui  
If yes, is a Security Requirement Check List (SRCL) required?  
Si oui, une liste de vérification des exigences relatives à la sécurité (LVERS) est-elle requise?  
☐ No / Non ☒ Yes / Oui  
If an SRCL is required, attach the properly completed and signed SRCL.  
Si une LVERS est requise, la joindre dûment complétée et signée à  
cette demande.  
If an SRCL is not required, but the requisition does include security provisions, explain why in the  
requisition.  
Si une LVERS n'est pas requise, mais que la demande comprend des exigences en matière de  
sécurité, expliquer la raison dans la demande.  
The undersigned certifies that this requisition, including any attached SRCL, accurately details the  
security provisions of this requisition.  
Je, soussigné, certifie que cette demande, y compris toute LVERS, décrit exactement les exigences  
en matière de sécurité de ce besoin.  
  
Signature (Mandatory - Obligatoire)  
18/06/18  
Date

Recommended by - Recommandé par

Signature  
07-06-2018  
DATE  
PURSUANT TO SUB SECTION 32(1) OF THE FINANCIAL ADMINISTRATION ACT, FUNDS ARE AVAILABLE.  
EN VERTU DU PARAGRAPHE 32(1) DE LA LOI SUR LA GESTION DES FINANCES PUBLIQUES, DES  
FONDS SONT DISPONIBLES.  
  
Signature  
18/06/18  
DATE  
The undersigned approves this requisition and certifies that the necessary approvals have been obtained  
and requests PSPC to acquire the goods and/or services described herein.  
Je, soussigné, approuve la présente demande, certifie que les approbations requises ont été obtenues et  
demande à SPAC d'obtenir les biens et services décrits dans les présentes.  
  
Signature  
18/06/18  
DATE

TPS/ST extra: Must be shown separately on invoice - Supplément  
TPS/ST: Don être indiqué séparément sur la facture  
TPST example - TWP non applicable  
General Terms/Conditions and Payment Terms attached are part of this order  
Les conditions générales et le mode de paiement à la pièce sont joint partie de cette commande

**CONTINUATION - SUITE**

Report date Date du rapport		Supply manager code Code du gestionnaire de l'approvisionnement		Equipment support list Liste du matériel accessoire		Page 2		Requester No. N° demande 18 7158				
Item Article	Reference/Stock No. and Description N° de référence de nomenclature et description			Date Required Demande pour le			Consignee Code Code du destinataire	U. of L. U. de D.	Quantity Quantité	Estimated Cost Prix estimatif	Previous Quantity and Unit Price Quantité et prix unitaire précédents	Previous Contract No. and Date Date et n° du contrat précédent
	Per Diem Rate/Days: TBD Total Amount (Estimate): \$2,973,000 (please note that this amount is split between 3 contracts/contractors currently) Start and End Date: January 1, 2017 # December 31, 2019 (3 years), plus 2 optional 1-year extension periods											
00020	Service Line 10 Details: Prof. Audit Sanson Str#1 (010417+310318) 249,732.00 \$ 249,732.00 Prof. Audit Sanson Str#3 (010417+310318)			31	03	18		SU		107,028.00		
00030	Service Line 10 Details: Prof. Audit Sanson Str#3 (010417+310318) 107,028.00 \$ 107,028.00 Prof. Audit Sanson Str#1 (010418+310319) Amendments - Modifications: G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601			31	03	19		SU		249,732.00		
00040	Service Line 10 Details: Prof. Audit Sanson Str#1 (010418+310319) 249,732.00 \$ 249,732.00 Prof. Audit Sanson Str#3 (010418+310319) Amendments - Modifications: G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601			31	03	19		SU		107,028.00		
00050	Service Line 10 Details: Prof. Audit Sanson Str#3 (010418+310319) 107,028.00 \$ 107,028.00 Prof. Audit Sanson Str#1 (010419+310320) Amendments - Modifications: G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601 Service Line 10 Details: Prof. Audit Sanson Str#1 (010419+310320) 249,732.00 \$ 249,732.00			31	03	20		SU		249,732.00		

Item Article	Reference/Stock No. and Description N° de référence de nomenclature et Description	Date Required Demandé pour le D/J M Y/A	Consignee Code Code du destinataire	U. of M. U. de D.	Quantity Quantité	Estimated Cost Prix estimatif	Previous Quantity and Unit Price Quantité et prix unitaire précédents	Previous Contract No. and Date Date et n° du contrat précédents
00060	Prof. Audit Sanson Str#3 (010419+310320) Amendments - Modifications: G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit Sanson Str#3 (010419+310320) 107,028.00 \$ 107,028.00	31 03 20		SU		107,028.00		
00070	Prof. Audit BDO Stream#1 (010417+310318)  Service Line 10 Details: Prof. Audit BDO Stream#1 (010417+310318) 166,488.00 \$ 166,488.00	31 03 18		SU		166,488.00		
00080	Prof. Audit BDO Stream#1 (010418+310319) Amendments - Modifications: G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit BDO Stream#1 (010418+310319) 166,488.00 \$ 166,488.00	31 03 19		SU		166,488.00		
00090	Prof. Audit BDO Stream#1 (010419+310320) Amendments - Modifications: G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit BDO Stream#1 (010419+310320) 166,488.00 \$ 166,488.00	31 03 20		SU		166,488.00		
00100	Prof. Audit RCGTStream#3(010417+310318) Amendments - Modifications: G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit RCGTStream#3(010417+310318) 71,352.00 \$ 71,352.00	31 03 18		SU		71,352.00		
00110	Prof. Audit RCGTStream#3(010418+310319) Amendments - Modifications:	31 03 19		SU		71,352.00		



**CONTINUATION - SUITE**

Report date Date du rapport		Supply manager code Code du gestionnaire de l'approvisionnement	Equipment support list Liste de matériel accessoire	Page 4			Requisition No. - N° demande 18 7158				
Item Article	Reference/Stock No. and Description N° de référence de nomenclature et Description			Date Required Demandé pour le		Consignee Code Code du destinataire	U. of I. U. de D.	Quantity Quantité	Estimated Cost Prix estimatif	Previous Quantity and Unit Price Quantité en prix unitaire précédente	Previous Contract No. and Date Date en n° du contrat précédent
	G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit RCGTStream#3(010418+310319) 71,352.00 \$ 71,352.00										
00120	Prof. Audit RCGTStream#3(010419+310320)  Amendments - Modifications: G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit RCGTStream#3(010419+310320) 71,352.00 \$ 71,352.00			31	03 20		SU		71,352.00		
	G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit RCGTStream#3(010419+310320) 71,352.00 \$ 71,352.00										
00130	Option for Stream #1 & 3 2021 / 2022  Amendments - Modifications: G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit RCGTStream#3(010419+310320) 1,575,690.00 \$ 1,575,690.00			31	03 20		SU		1,575,690.00		
	G/L Account was changed from 74907 to 74601 G/L Account was changed from 74425 to 74601  Service Line 10 Details: Prof. Audit RCGTStream#3(010419+310320) 1,575,690.00 \$ 1,575,690.00										
00140	Travel BDO June 2018-March 2019  Amendments - Modifications: Item 00140 was added.  Service Line 10 Details: Travel BDO June 2018-March 2019 50,000.00 \$ 50,000.00			31	03 19		SU		50,000.00		
	Travel BDO June 2018-March 2019 50,000.00 \$ 50,000.00										
00150	Travel BDO April 2019-March 2020  Amendments - Modifications: Item 00150 was added.  Service Line 10 Details: Travel BDO April 2019-March 2020 50,000.00 \$ 50,000.00			31	03 20		SU		50,000.00		
	Travel BDO April 2019-March 2020 50,000.00 \$ 50,000.00										
00160	Option BDO Travel April 2020-March 2021  Amendments - Modifications: Item 00160 was added.			31	03 21		SU		50,000.00		

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Report date Date du rapport 07.06.2018		Supply manager code Code du gestionnaire de l'approvisionnement		Equipment support list Liste de matériel accessoire		Page 5		Requisition No. - N° demande 18 7158		
Item Article	Reference/Stock No. and Description N° de référence de nomenclature et description	Date Required Demandé pour le D/J M Y/A			Consignee Code du destinataire	U. of I. U. de D.	Quantity Quantité	Estimated Cost Prix estimatif	Previous Quantity and Unit Price Quantité et prix unitaire précédents	Previous Contract No. and Date Date et n° du contrat précédent
00170	Service Line 10 Details: Option BDO Travel April 2020-March 2021 50,000.00 \$ 50,000.00 Option BDO Travel April 2021-March 2022 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00170 was added.	31	03	22		SU	50,000.00			
00180	Service Line 10 Details: Option BDO Travel April 2021-March 2022 50,000.00 \$ 50,000.00 Travel Samson June 2018-March 2019 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00180 was added.	31	03	19		SU	50,000.00			
00190	Service Line 10 Details: Travel Samson June 2018-March 2019 50,000.00 \$ 50,000.00 Travel Samson April 2019-March 2020 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00190 was added.	31	03	20		SU	50,000.00			
00200	Service Line 10 Details: Travel Samson April 2019-March 2020 50,000.00 \$ 50,000.00 OptionSamsonTravel April 2020-March 2021 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00200 was added.	31	03	21		SU	50,000.00			
00210	Service Line 10 Details: OptionSamsonTravel April 2020-March 2021 50,000.00 \$ 50,000.00 OptionSamsonTravel April 2021-March 2022 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00210 was added.	31	03	22		SU	50,000.00			
00220	Service Line 10 Details: OptionSamsonTravel April 2021-March 2022 50,000.00 \$ 50,000.00 Travel RCGT June 2018-March 2019 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00220 was added.	31	03	19		SU	50,000.00			

**CONTINUATION - SUITE**

Report date Date du rapport 07.06.2018		Supply manager code Code du gestionnaire de l'approvisionnement		Equipment support list Liste de matériel accessoire		Page 6		Requisition No. - N° demande 18 7158			
Item Article	Reference/Stock No. and Description N° de référence de nomenclature et description			Date Required Demandé pour le D/J M Y/A		Consignee Code Code du destinataire	U. of I. U. de D.	Quantity Quantité	Estimated Cost Prix estimatif	Previous Quantity and Unit Price Quantité et prix unitaire précédents	Previous Contract No. and Date Date et n° du contrat précédent
00230	Service Line 10 Details: Travel RCGT June 2018-March 2019 50,000.00 \$ 50,000.00 Travel RCGT April 2019-March 2020 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00230 was added.			31 03 20			SU		50,000.00		
00240	Service Line 10 Details: Travel RCGT April 2019-March 2020 50,000.00 \$ 50,000.00 Option RCGT Travel April 2020-March 2021 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00240 was added.			31 03 21			SU		50,000.00		
00250	Service Line 10 Details: Option RCGT Travel April 2020-March 2021 50,000.00 \$ 50,000.00 Option RCGT Travel April 2021-March 2022 50,000.00 \$ 50,000.00 Amendments - Modifications: Item 00250 was added.			31 03 22			SU		50,000.00		
	Service Line 10 Details: Option RCGT Travel April 2021-March 2022 50,000.00 \$ 50,000.00										



Public Works and  
Government Services  
Canada

Travaux publics et  
Services gouvernementaux  
Canada

**Purchasing Office - Bureau des achats:**

Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
11C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

**CONTRACT - CONTRAT**

Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté la Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(x) prix indiqué(s).

**Comments - Commentaires**

**Vendor/Firm Name and Address  
Raison sociale et adresse du  
fournisseur/de l'entrepreneur**

Raymond Chabot Grant Thornton Consulting Inc.  
1000-116 Albert Street  
Ottawa  
Ontario  
K1P5G3  
Canada

<b>Title - Sujet</b> INTERNAL AUDIT PROFESSIONALS	
<b>Contract No. - N° du contrat</b> 47419-177158/003/ZQ	<b>Date</b> 2017-03-03
<b>Client Reference No. - N° de référence du client</b> 1000327158	
<b>Requisition No. - N° de la demande</b> 47419-177158	
<b>File No. - N° de dossier</b> 011zq.47419-177158	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Code(s) Code(s) financier(s)</b> CC / IO number: 1400-20000 Fund: 2001 Functional Area: 80101 HST	<b>GST/HST TPS/TVH</b> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b>
<b>Destination - of Goods, Services, and Construction: Destination - des biens, services et construction:</b> Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8  Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A-0L8	
<b>Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Harrison, Linda	<b>Buyer Id - Id de l'acheteur</b> 011zq
<b>Telephone No. - N° de téléphone</b> (873) 469-4802 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Total Estimated Cost - Coût total estimatif</b> \$241,883.28	<b>Currency Type - Devise</b> CAD
<b>For the Minister - Pour le Ministre</b> 	

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The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

The Contract is not to be used for deliveries within a Comprehensive Land Claims Settlement Area (CLCSA). All requirements for delivery within a CLCSA are to be processed individually.

## **7.1 Statement of Work**

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

### **7.1.1 Task Authorization**

**A.** The work described at Annex A, Statement of Work, will be performed under the Contract on an "as and when requested basis".

**B.** With respect to the Work mentioned under paragraph A of this clause,

1. an obligation will come into force only when the Contractor receives a Task Authorization (TA), inclusive of any revisions, authorized and issued in accordance with this clause, and only to the extent designated in the authorized TA;
2. the TA Authority and limit will be determined in accordance with paragraph C of this clause;
3. the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense;
4. the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A; and
5. the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority.

### **C. TA Authority and Limit**

The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of \$100,000.00 Applicable Taxes extra. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor.

**D.** The authority specified under paragraph C of this clause is granted subject to the sum specified in the Contract under clause 7.6.2 (Canada's Total Liability, Cumulative Total of all authorized TAs), not being exceeded.

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## E. Multiple contracts

As more than one contract has been awarded for this requirement, a request to perform a task will be sent in accordance with paragraph F of this clause to one of the ranked contractor's in the Contractors' ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to another ranked contractor until a contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Canada has awarded three (3) contracts as a result of PWGSC bid solicitation number: 47419-177158/B, each with a total estimated cost based on the following proportions:

### Managing proportional basis of selection

#### Stream 1:

Ranked first: Samson & Associates	60%
Ranked second: BDO Canada LLP	40%

#### Stream 3:

Ranked first: Samson & Associates	60%
Ranked second: Raymond Chabot Grant Thornton	40%

Subject to operational requirements and on a best effort basis, Canada will attempt to respect these proportions, within + or - 10% of the Contractor's proportion. The Contracting Authority and the Project Authority will conduct an annual review to determine if the proportions are being respected and Contractors will be advised of any deviations.

## F. TA Process (Proportional Basis)

For each task or revision of a previously authorized task, the Project Authority will provide one of the Contractors identified above with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

- the task or revised task description of the Work required, including:
  - the details of the activities or revised activities to be performed;
  - a description of the deliverables or revised deliverables to be submitted; and
  - a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
- the Contract security requirements applicable to the task or revised task;
- the Contract basis (bases) of payment applicable to the task or revised task; and
- the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

**G.** Within three (3) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum:

1. the total estimated cost proposed for performing the task or, as applicable, revised task;

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2. a breakdown of that cost in accordance with Annex B, Basis of Payment specified in the Contract; and;
3. for each resource proposed by the Contractor for the performance of the Work required:  
the name of the proposed resource;  
the resume of the proposed resource; and  
a demonstration that the proposed resource meets the Contract security requirements.

#### H. TA Authorization

1. The TA Authority will authorize the TA based on:
  - o the request submitted to the Contractor pursuant to paragraph F of this clause;
  - o the Contractor's response received, submitted pursuant to paragraph G of this clause; and
  - o the agreed total estimated cost for performing the task or, as applicable, revised task.
2. The TA Authority will authorize the TA provided each resource proposed by the Contractor, for the performance of the Work required, meets all the requirements specified under paragraph G.3 of this clause.
3. The authorized TA will be issued to the Contractor by email (as an email attachment in PDF format).

#### I. Minimum Work Guarantee - All the Work - Authorized TAs

1. "Maximum Contract Value" means the sum specified in Contract clause 7.6.2 (Canada's Total Liability, Cumulative Total of all authorized TAs); and "Minimum Contract Value" means a fixed amount of \$5,000.00
2. Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph I.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the Work. Canada's maximum liability for Work requested in authorized TAs, performed by the Contractor and accepted by Canada must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority.
3. In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.
4. Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

#### J. Periodic Usage Reports - Contracts with TAs

1. The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract.

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2. No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing, in an electronic spreadsheet (such as MSOffice Excel), the data elements specified in paragraphs J.3 and J.4 of this clause in the order they are presented. Where at the end of a reporting period, no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority.

The reporting periods are defined as follows:

1st quarter: April 1 to June 30;  
2nd quarter: July 1 to September 30;  
3rd quarter: October 1 to December 31; and  
4th quarter: January 1 to March 31.

A sample MSOffice spreadsheet containing the data elements contained in paragraphs J.3 and J.4 of this clause is provided in Annex E.

3. For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the TA number appearing on the TA form;
- the date the task was authorized appearing on the TA form;
- the total estimated cost of the task (Applicable Taxes extra) before any revisions appearing on the TA form;
- the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, then 2, etc:
  - the TA revision number;
  - the date the revision to the task was authorized;
  - the authorized increase or decrease (Applicable Taxes extra);
  - the total estimated cost of the task (Applicable Taxes extra) after authorization of the revision;
  - the total cost incurred for the task (as last revised, as applicable), Applicable Taxes extra;
  - the total cost incurred and invoiced for the task (as last revised, as applicable), Applicable Taxes extra;
  - the total amount of Applicable Taxes invoiced;
  - the total amount paid, Applicable Taxes included;
  - the start and completion date of the task (as last revised, as applicable); and
  - the active status (i.e., the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable).

4. For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the sum (Applicable Taxes extra) specified in clause 7.6.2, Canada's Total Liability, Cumulative Total of all Authorized TAs, as last amended;
- the total cost incurred for all authorized tasks inclusive of any revisions, Applicable Taxes extra;
- the total cost incurred and invoiced for all authorized tasks inclusive of any revisions, Applicable Taxes extra;
- the total amount of Applicable Taxes invoiced for all authorized tasks inclusive of any revisions; and
- the total amount paid for all authorized tasks inclusive of any revisions, Applicable Taxes extra.



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## 7.2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

### 7.2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

### 7.2.2 Supplemental General Conditions

4007 (2010-08-16) Canada to Own Intellectual Property Rights in foreground information, apply to and form part of the Contract.

### 7.2.3 Inspection and Acceptance

The Project Authority is the Inspection Authority. All reports, deliverable items, documents, goods and all services rendered under the Contract are subject to inspection by the Inspection Authority or representative. Should any report, document, good or service not be in accordance with the requirements of the Statement of Work and to the satisfaction of the Inspection Authority, as submitted, the Inspection Authority will have the right to reject it or require its correction at the sole expense of the Contractor before recommending payment.

### 7.2.4 Specific Person(s)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract: Refer to Annex B.

## 7.3 Security Requirement

1. The Contractor/Offeror must, at all times during the performance of the Contract/Standing Offer/Supply Arrangement, hold a valid Facility Security Clearance at the level of **SECRET**, with approved Document safeguarding at the level of **SECRET**, issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
2. The Contractor/Offeror personnel requiring access to PROTECTED/CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of **RELIABILITY STATUS**, **CONFIDENTIAL** or **SECRET** as required, granted or approved by the CISD, PWGSC.
3. Processing of PROTECTED/CLASSIFIED information electronically at the Contractor/Offeror's site is NOT permitted under this Contract/Standing Offer/Supply Arrangement.
4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.
5. The Contractor/Offeror must comply with the provisions of the:
  - a. Security Requirements Check List and security guide (if applicable), attached at Annex C;
  - b. *Industrial Security Manual* (Latest Edition).

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## **7.4 Term of Contract**

### **7.4.1 Period of the Contract**

The period of the Contract is from contract award to March 31, 2020 inclusive.

### **7.4.2 Option to Extend the Contract**

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least 30 calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

## **7.5 Authorities**

### **7.5.1 Contracting Authority**

The Contracting Authority for the Contract is:

Linda Harrison  
Supply Specialist  
Public Works and Government Services Canada  
Acquisitions Branch  
Professional Services Procurement Directorate  
11 Laurier Ave., Gatineau, Quebec  
Tel: 873-469-4802 Facsimile: 819- 997-2229  
E-mail: linda.harrison@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

### **7.5.2 Project Authority**

The Project Authority for the Contract is:

Marianne Thouin  
A/Director Internal Audit Division  
Canada Border Services Agency / Government of Canada  
171 Slater Street, Ottawa, K1A 0L8  
Tel: (613) 941-7454  
Email: [marianne.thouin@cbsa-asfc.gc.ca](mailto:marianne.thouin@cbsa-asfc.gc.ca)

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

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### 7.5.3 Contractor's Representative

Raymond Chabot Grant Thornton  
116 Albert St., Suite 1000  
Ottawa, ON K1P 5G3  
Tel.: 613-760-3535 Fax: 613-760-3530  
Email: @rcgt.com

### 7.6 Payment

#### 7.6.1 Basis of Payment

##### 7.6.1.1 Authorized TA

##### Firm Lot Price TA

In consideration of the Contractor satisfactorily completing all of its obligations under the authorized TA, the Contractor will be paid the firm lot price in accordance with the basis of payment in Annex B, as specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been authorized, in writing, by the Contracting Authority before their incorporation into the Work.

Or

##### TA subject to a Limitation of Expenditure

When the basis of payment specified in a TA authorized and issued under the Contract is limitation of expenditure, the Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the authorized TA, as determined in accordance with the basis of payment cost elements, in Annex B, to the limitation of expenditure specified in the authorized TA.

Canada's total liability to the Contractor under the authorized TA must not exceed the limitation of expenditure specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

No increase in the liability of Canada or in the price of the Work specified in the authorized TA resulting from any design changes, modifications or interpretations of the Work specified in the authorized TA will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been authorized, in writing, by the TA Authority before their incorporation into the Work specified in the authorized TA. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written authorization of the TA Authority. The Contractor must notify the TA Authority in writing as to the adequacy of this sum:

- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the authorized TA, or
- (c) as soon as the Contractor considers that the authorized TA funds are inadequate for the completion of the Work specified in the authorized TA,

whichever comes first.

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If the notification is for inadequate authorized TA funds, the Contractor must provide to the TA Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

## **7.6.2 Canada's Total Liability - Cumulative Total of all authorized TAs**

- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$214,056.00. Customs duties are included and the Applicable Taxes are extra.
- B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.
- C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
  1. when it is 75 percent committed, or
  2. four (4) months before the Contract expiry date, or
  3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1, TA subject to a Limitation of Expenditure,whichever comes first.
- D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

## **7.6.3 Method of Payment**

One, several or all of the following methods of payment will form part of the authorized TA:

### **a) Single Payment (H1000C)**

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

### **b) Milestone Payments with no hold back (H3010C)**

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if:

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- a. an accurate and complete claim for payment using PWGSC-TPSGC 1111, Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives;
- c. all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

### **c) Monthly Payments**

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work performed has been accepted by Canada.

### **7.6.4 SACC Manual Clauses**

#### **7.6.4.1 Discretionary Audit**

C0705C (2010-01-11) Discretionary Audit.

### **7.7 Invoicing Instructions**

#### **7.7.1**

1. An invoice for a single payment or monthly payment cannot be submitted until all Work identified on the invoice is completed.
2. Each invoice must be supported by:
  - a) a copy of time sheets to support the time claimed;
  - b) a copy of the release document and any other documents as specified in the Contract;
  - c) a copy of the invoices, receipt, vouchers for all direct expenses, travel and living expenses; and
  - d) a copy of the monthly progress report.
3. Invoices must be distributed as follows:
  - a) The original and one (1) copy must be forwarded to the address shown on page 1 of the Contract for certification and payment; and,
  - b) One (1) copy must be forwarded to the Contracting Authority identified under the section entitled "Authorities" of the Contract.

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## 7.8 Certifications

### 7.8.1 Compliance

The continuous compliance with the certifications provided by the Contractor in its bid and the ongoing cooperation in providing associated information are conditions of the Contract. Certifications are subject to verification by Canada during the entire period of the Contract. If the Contractor does not comply with any certification, fails to provide the associated information, or if it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

### 7.8.2 Federal Contractors Program for Employment Equity - Default by the Contractor

The Contractor understands and agrees that, when an Agreement to Implement Employment Equity (AIEE) exists between the Contractor and Employment and Social Development Canada (ESDC)-Labour, the AIEE must remain valid during the entire period of the Contract. If the AIEE becomes invalid, the name of the Contractor will be added to the "FCP Limited Eligibility to Bid" list. The imposition of such a sanction by ESDC will constitute the Contractor in default as per the terms of the Contract.

## 7.9 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

### 7.10 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the supplemental general conditions 4007(2010-08-16) Canada to own intellectual property Rights in Foreground Information;
- (c) the general conditions 2035 (2016-04-04,) General Conditions - Higher Complexity - Services;
- (d) Annex A, Statement of Work;
- (e) Annex B, Basis of Payment;
- (f) Annex C Security Requirements Check List;
- (g) the signed Task Authorizations, Annex D); and
- (i) the Contractor's bid dated December 12, 2016.

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## ANNEX A, STATEMENT OF WORK

### 1.0 TITLE

Task Authorization contract for professional audit services to support the delivery of the Canada Border Services Agency's (CBSA) Internal Audit and Program Evaluation's Integrated Audit and Evaluation Plan. The CBSA requires Internal Audit and IT and Systems Audit professionals to conduct several types of internal audit and consulting engagements to support its Internal Audit Division (IAPED).

### 2.0 OBJECTIVE

The CBSA's IAPED requires audit support services to assist in the delivery of assurance projects identified in its annual Integrated Audit and Evaluation Plans, as well as other assurance and advisory engagements that may be required.

The following Streams are required:

**Stream 1: Internal Audit Services, and  
Stream 3: Information Technology and Systems Audits,**

to work with the CBSA's IAPED in delivering on a range of specific internal audit projects. The IAPED may request a complete team, a partial team, or a single resource expert in Internal Audit or IT Audit to conduct engagements in support of the CBSA's Internal Audit Operations.

The CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

### 3.0 BACKGROUND

The CBSA administers more than 90 acts, regulations, and international agreements on behalf of other federal organizations, the provinces and the territories. It carries out its responsibilities with a workforce of approximately 13,500 employees, including uniformed officers who provide services at approximately 1,200 points across Canada. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency. It conducts value-added internal audit services, which provide independent, objective and evidence-based information, assurance and advice to the CBSA's President, the Audit Committee and program management. The goal of these services is to provide oversight, insight and foresight on matters of governance, risk management and control. The Internal Audit operations have 20 funded positions. In 2014-15 the Audit Committee reviewed and approved 8 internal audit reports and their management action plans.

Audits include three phases: the planning phase, the execution phase and the reporting phase. Audit entities may consist of the CBSA's Branches, Directorates, or Programs. The scope of each engagement will depend on the risks that prompted the Chief Audit Executive (CAE) to plan the audit and the specific objective of the engagement. The TBS Internal Auditing Standards for the Government of Canada requires departmental Internal Audit functions to meet the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* in undertaking their internal auditing responsibilities.

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## 4.0 DESCRIPTION OF RESOURCE CATEGORIES

### Streams 1 and 3: Internal Audit Services and Information Technology and Systems Audits

#### 4.1 Partner/Managing Director

The Partner/Managing Director may be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor, and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. The resource negotiates the final agreement for the work on behalf of the firm. The resource supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. The resource reports progress of the project on an as needed basis and at key milestones in the life cycle. The resource meets with senior level auditees, as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

#### 4.2 Project Manager/Leader

The Project Manager/Leader manages the project team during the planning, research and reporting phases of the audit work. The resource ensures that resources are made available and that the project is developed and is fully implemented within the agreed time, cost and performance parameters of the Contract. The resource determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. The resource defines and documents the objectives and scope for the project. The resource identifies problems impeding successful completion of the project and proposes, develops and implements significantly new or modified approaches to solve them. The resource reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. The resource meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. The resource prepares plans, charts, tables and diagrams to assist in presenting or displaying findings and recommendations.

#### 4.3 Senior Auditor

The Senior Auditor develops and designs approaches and programs for significant segments of projects. The resource participates in the development of the overall plan and strategy for specific projects. The resource carries out, or supervises auditors in the performance of project tasks according to approved programs or plans. The resource prepares and presents project observations and recommendations to the Project Manager/Leader for approval. The resource presents observations and recommendations to the Project Authority and to auditee managers. The resource drafts and revises audit reports.

#### 4.4 Auditor

The Auditor participates in the planning, conduct and reporting phases of projects. The resource organizes and conducts project tasks according to approved programs or plans. Under the supervision of the Senior Auditor and Project Manager/Leader, the resource drafts portions of, or content leading to, draft and final reports, including audit observations, conclusions and recommendations. The resource presents oral briefings and debriefings to auditee managers on assigned segments of projects.

## 5.0 SCOPE OF SERVICES

The scope of this Statement of Work includes the delivery of internal audit services and information technology and systems audits. Contractors will be asked to complete the tasks in section 6.0 in this Statement of Work, and to submit the deliverables outlined in section 9.0 in this Statement of Work.

**Note:** When applicable, each individual proposed with a university degree or college diploma must possess, at a minimum, a certificate from a recognized Canadian university or college, or the equivalent as established by a recognized Canadian academic credentials assessment service, if obtained outside Canada. The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicic.ca/1374/obtain-an-academic-credential-assessment-for-general-purposes/index.canada>.

The experience of the proposed resources must be clearly identified by providing a summary/description of the previous projects/work experience and indicating when the work was carried out. In the case where the timelines of two or more projects or experience overlap, the duration of time common to each project/experience will not be counted more than once. The Bidder is advised that only listing experience without providing any supporting data to describe where and how such experience was obtained will not constitute "demonstrated" for the purpose of the



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evaluation. The Bidder must clearly demonstrate in the proposal how the experience was gained or knowledge was attained, supported by resumes and any necessary supporting documentation.

#### 5.1 Stream 1: Internal Audit Services

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The range of activities under this work-stream could include:

- Value-for-money audit;
- Compliance audit;
- Assurance audit;
- Management controls audit;
- Operational audit;
- Horizontal or sectoral audits led by the Comptroller General;
- Facilitation of Control Self-Assessments sessions by the audit entities; and
- Development of audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit

#### **Minimum Mandatory Qualifications and Experience for the Resource Categories:**

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

##### **Partner/Managing Director**

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience:
  - Must have a minimum of eight (8) cumulative years of audit experience within the past ten (10) years, including at least two (2) cumulative years of experience in internal audit.

##### **Project Manager/Leader**

- Education/Professional Qualifications
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience
  - Must have a minimum of six (6) cumulative years of audit experience within the last ten (10) years including at least two (2) cumulative years of experience in internal audit.

##### **Senior Auditor**

- Educational/Professional Qualifications
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- A Bachelor's degree from a recognized university\* (see note below) with a specialization in accounting, commerce, business administration, public administration.

\*The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicic.ca/415/credential-assessment-services.canada>

AND

- Experience
  - Must have a minimum of three (3) cumulative years of audit experience within the past ten (10) years.

##### **Auditor**

- Education/Professional Qualifications

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- Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP; OR
- A Bachelor's degree from a recognized university\* (see note above) with a specialization in accounting, commerce, business administration, public administration.

**AND**

- Experience
  - Must have a minimum of two (2) cumulative years of audit experience within the last ten (10) years.

## 5.2 **Stream 3: Information Technology and Systems Audits**

This Stream will require the services of professionals to assess the adequacy of a range of activities that could include the following:

- Information technology security;
- Business continuity planning/preparedness;
- Information management policy compliance;
- Systems under development;
- Service management;
- Information technology strategic plans;
- Governance processes related to information technology;
- Configuration management and change control;
- Electronic data interchange and electronic funds transfer;
- Data Migration and data integrity;
- IT general controls;
- Internal control on financial systems; and
- System life cycle technical and organizational development.

Also required under this Stream are professional services to provide business and technical information support services to audit organizations and could include anyone of the following:

- Data extraction and basic and advanced data analyses;
- Technical configuration of audit software;
- Business customization of audit software;
- Training and other services for the implementation of audit software;
- Post implementation reviews and evaluations of audit software; and
- Management of information technology consulting services, including technology strategy development, to audit organizations.

### **Minimum Mandatory Qualifications and Experience for the Resource Categories:**

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

#### **Partner/Managing Director**

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM) or Certified Information Systems Security Professional (CISSP);

**AND**

- Experience:
  - Must have a minimum of eight (8) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

#### **Project Manager/Leader**

- Education/Professional Qualifications:
  - Professional designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP

**AND**

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- Experience:
  - Must have a minimum of six (6) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

#### Senior Auditor

- Education/Professional Qualifications:
  - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP;

AND

- Experience:
  - Must have a minimum of three (3) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

#### Auditor

- Education/Professional Qualifications:
  - Degree/Diploma from a recognized university or college (see note above).

AND

- Experience:
  - Must have a minimum of two (2) cumulative years' experience in audit within the last ten (10) years including at least one (1) cumulative year of experience in the audit of information technology and systems.

## 6.0 TASKS

### Streams 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Following the contract award, the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to share the most recently approved risk-based audit plan.

Each Task Authorization will identify the specific tasks to be completed.

The tasks that must be completed by the contractor are as follows, but may not be limited to the following:

#### a) RISK BASED AUDIT PLAN:

- Assist with the development of the risk-based audit plans which may include:
  - Performing research related to the audit universe and risks;
  - Assisting in consultations;
  - Conducting the risk assessment on the audit universe;
  - Prioritizing the audit universe based on the risk assessment;
  - Assisting in the determination of audit projects for the future;
  - Participating in the development of preliminary audit objectives and scope;
  - Participating in the costing of the internal audits in the risk-based audit plans; and
  - Assisting in writing the risk-based audit plan and related documents.

#### b) PLANNING PHASE

- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit;
- Identifying, assessing, discussing and documenting risks;
- Drafting the Terms of Reference, in consultation with the audit team, including identification of scope, objectives, criteria, sampling strategy, timing and resource requirements;
- Establishing the audit tests and procedures;
- Researching, developing, and recommending various audit techniques;
- Evaluating and recommending alternative methods of achieving audit objectives;
- Identifying and analyzing applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks;
- Liaising with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies, frameworks, acts, policies, and directives in order to accurately develop the planning, examination phase document and tasks;
- Liaising, coordinating and working with the current CBSA audit team;

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- o Properly documenting minutes and decisions of meetings;
- o Preparing Audit Program aligned with the Terms of Reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility; and
- o Developing audit tasks that will allow for appropriate completion of the Audit Program as defined in the IIA standards.

**c) CONDUCT PHASE - EXAMINATION TASKS**

- o Performing audit related work as and when requested by the Project Authority, as outlined in the approved Audit Program and documenting audit results according to Internal Auditing Standards and the CBSA Internal Audit Division processes and templates;. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews or facilitate workshops during any phase of the audit engagement;
- o Gathering sufficient, relevant, reliable and appropriate evidence;
- o Completing the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives;
- o Analyzing information and preparing written observations and conclusions as per template/format provided by the Internal Audit Division;
- o Providing regular updates and bringing any matters of significance to the attention of the CBSA Internal Project Lead or Audit Manager throughout the conduct of the audit;
- o Leading and attending meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions comprised of subject matter experts; federal public service representatives and contract resources in both official languages as required;
- o Liaising, coordinating and working with CBSA internal resources;
- o Developing working papers and working paper summaries in the audit working paper software TeamMate to support audit findings; and
- o Documenting preliminary findings and preparing a minimum of three (3) professional presentation decks.

**\*\*NOTE:** in addition to the activities outlined above, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

**d) REPORTING PHASE - REPORTING TASKS**

- o Preparing for and conducting debriefings with auditees;
- o Participating in storyboarding sessions with the audit team to discuss the structure of the audit report based on the findings;
- o Preparing or assisting in preparing a draft report which will provide findings and recommendations as per the template/format provided by the Internal Audit Division. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- o Preparing or assisting in preparing a final draft report after receipt of comments and management responses from auditees; a turnaround time of two weeks will be required for auditees to provide comments to the audit team;
- o Disposing of comments received from Internal Audit Division management and client;
- o All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report;
- o Ensuring that the final draft report and supporting working papers successfully sustain a 3rd party quality assurance review; and
- o Review and provide advice on the adequacy of the Management Action Plans.

**e) QUALITY ASSURANCE TASKS**

- o Reviewing planning documents to assess the appropriateness of the proposed objective, scope, and criteria;
- o Reviewing the supporting material (e.g. audit working papers, substantiation binders etc.) and communication products for the all phases of an audit engagement;
- o Providing assurance that sufficient, reliable, and relevant evidence was collected which supports the observations and recommendations contained in audit working papers and reports;
- o Validating the appropriateness of audit recommendations for all significant findings;
- o Assessing compliance of the audit with expectations identified in the Internal Audit Division QA checklist;
- o Reviewing the draft audit report and commenting on structure, tone, balance, logical flow, etc.

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## 7.0 CONSTRAINTS

The Contractor must ensure that during the contract period at least one (1) resource, either one project manager / lead OR one senior auditor, for each Stream has the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.). Contractors must identify the linguistic profiles of each proposed resource.

The Contractor and their proposed resource(s) must work with the internal audit staff of Internal Audit Division to carry out the work. Contract resources will be, at times, required to work within internal audit teams, and under the supervision of internal audit staff.

## 8.0 CLIENT SUPPORT

### Stream 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Upon initiation of each Task Authorization, the Project Authority and /or the Technical Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority and /or the Technical Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

## 9.0 DELIVERABLES and ASSOCIATED SCHEDULE

### Stream 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Milestones	Deliverables
<b>MILESTONE 1: Planning Phase</b> <b>Delivery of planning documentation</b> No later than eighteen weeks after the launch of the audit.  Estimate only: 40% of effort	<ul style="list-style-type: none"><li>Interview notes or summary of meetings;</li><li>Entity Profile;</li><li>Risk Assessment;</li><li>Terms of Reference;</li><li>Audit Program; and</li><li>Disposition table disposing of comments as a result of quality assurance work or discussions with the client</li></ul>
<b>MILESTONE 2: Examination Phase</b> No later than ten weeks after Milestone 1  Estimate only: 50% of effort	<ul style="list-style-type: none"><li>Audit test and analysis sheets;</li><li>Detailed working papers and working paper summaries to support audit evidence, findings and subsequent recommendations; and</li><li>Updated briefings and corresponding documents (such as preliminary observations and debrief decks, as required) to the Project Authority throughout the course of the examination phase.</li></ul>
<b>MILESTONE 3: Reporting Phase</b> No later than twenty weeks after Milestone 2  Estimate only: 10% of effort	<ul style="list-style-type: none"><li>Preliminary and final draft audit reports substantiated by and cross-referenced to supporting documentation (working papers);</li><li>Management Letter, if required; and</li><li>Disposition table(s) of quality assurance and auditee comments on the draft audit reports.</li></ul>
<b>Quality Assurance</b>	<ul style="list-style-type: none"><li>Quality Assurance Checklist</li><li>Comments on the draft audit report</li></ul>

Note:

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- All deliverables must conform to the templates, which will be provided by the Project Authority and /or the Technical Authority.
- CBSA will be responsible for any required translation.
- All working papers are the property of the Crown and must be turned over to the Internal Audit Division upon completion of the contract. However, these should be available to the Project Authority for review and discussion while in development.

All deliverables outlined above will not be considered completed until they have met the satisfaction and expectations of the Project Authority and /or the Technical Authority. Should the quality of the deliverables not be acceptable to the Project Authority and /or the Technical Authority, the product may be returned to the Contractor for revision at the Contractor's expense.

Working papers are created and stored in TeamMate. The Contractor will be given access to the system, and they are to be used during the completion of assigned tasks.

Acceptance of the final deliverable(s) will be made by the Project Authority, the Technical Authority and/or their delegate.

## 10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 171 Slater St., Ottawa, Ontario, where the files are located.

## 11.0 TRAVEL

If travel is required under work-streams 1 and 3, it will be specified at the time of the task authorization. All travel outside the National Capital Region must have the prior authorization of the Project Authority and will be reimbursed according to the National Joint Council Travel Directive. See Annex B, Basis of Payment for Treasury Board Guidelines.

## 12.0 GOVERNMENT FURNISHED EQUIPMENT

An office, desk, PC, and all required project documentation, software and licenses required to access the Agency IT systems necessary to perform the work will be provided by CBSA IAPED. Blackberries will not be provided.

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## ANNEX B, BASIS OF PAYMENT

### A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

### OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

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### **Stream 3 – Information Technology and Systems Audits**

#### **A- Contract Period (From date of Contract Award to March 31, 2020)**

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

##### **1.0 Professional Fees**

The Contractor will be paid all inclusive fixed time rates as follows:

	<b>STREAM # 3 - Information Technology and Systems Audit</b>		<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>	<b>QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
	Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
<b>1</b>	<b>Contract Period – Contract Award until March 31, 2020</b>				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

**Total Estimated Cost of Professional Fees: \$214,056.00**

**2. Total Estimated Contract Period: \$214,056.00**



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## B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

### B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

### B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

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## ANNEX C, SECURITY REQUIREMENTS CHECK LIST

See attached.

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47419-177158/003/ZQ  
Client Ref. No. - N° de réf. du client  
47419-177158

Amd. No. - N° de la modif.  
File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## ANNEX D, TASK AUTHORIZATION FORM

<b>Contract Number</b>		At STEP 1 a, enter the resulting contract number.
<b>Task Authorization (TA) Number</b>		Instructions to the TA Authority: Enter the number here.
<b>Contractor's Name and Address</b>		
Instructions to the TA Authority: Enter the name and address here.		
Total Estimated Cost of Task (Applicable Taxes extra) before any revisions:		\$ _____ Instructions to the TA Authority: Enter the amount here.
<b>TA Revisions Previously Authorized (if applicable)</b>		
Instructions to the TA Authority: the information for the previously authorized revisions must be presented in ascending order of assigned revision numbers (the first revision must be identified as No. 1, the second as No. 2, etc ). If no increase or decrease was authorized, enter \$0.00. Add rows, as needed		
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
<b>New TA Revision (if applicable)</b>		
Instructions to the TA Authority: the first revision must be identified as No. 1, the second as No. 2, etc. If no increase or decrease is authorized, enter \$0.00.		
TA Revision Number: _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
Total Estimated Cost of Task (Applicable Taxes extra) after this revision:	\$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
<b>Contract Security Requirements (as applicable)</b>		

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This task includes security requirements. At STEP 1 a): check the applicable boxes.

☐ No

☐ Yes. Refer to the Security Requirements Checklist (SRCL) annex of the Contract.

Remarks: At STEP 1 a), 2a) or 3, enter the remarks, if any, or enter : "N/A".

#### Required Work

Instructions to the TA Authority: The content of sections A, B, C and D below must be in accordance with the Contract. To view the instructions for Section A, click on the hyperlink.

#### SECTION A – Task Description of the Work Required [Instructions for Section A](#)

#### SECTION B – Applicable Basis of Payment [Instructions for Section B](#)

#### SECTION C - Cost Breakdown of Task [Instructions for Section C](#)

#### SECTION D- Applicable Method of Payment [Instructions for Section D](#)

#### Authorization - Authorization

By signing this TA, the Project Authority or the PWGSC Contracting Authority or both, as applicable, certify (ies) that the content of this TA is in accordance with the Contract.

En apposant sa signature sur cette AT, le chargé de projet ou l'autorité contractante de TPSGC ou, s'il y a lieu, les deux atteste(nt) que le contenu de cette AT respecte les conditions du contrat.

Name of Project Authority - Nom du chargé de projet

Signature \_\_\_\_\_

Date \_\_\_\_\_

Name of PWGSC Contracting Authority -  
Nom de l'autorité contractante de TPSGC \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

#### Contractor's Signature - Signature de l'entrepreneur

Name and title of individual authorized to sign for the Contractor  
Nom et titre de la personne autorisée à signer au nom de l'entrepreneur

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47419-177158/003/ZQ  
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File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

Signature \_\_\_\_\_

Date \_\_\_\_\_

#### Instructions to the TA Authority for SECTION A - Task Description of the Work required

In the case of a new task, the following information must be included directly in Section A or in an attachment applicable to Section A:

- a) details of the activities to be performed;
- b) description of the deliverables to be submitted; and
- c) completion dates for the major activities and/or submission dates for the deliverables.

In the case of a revision to a previously authorized task, the following information must be included directly in Section A or in an attachment applicable to Section A (as applicable):

- a) reason (s) for revising the task;
- b) details of the revised activities to be performed;
- c) description of the revised deliverables to be submitted; and
- d) revised completion dates for the major activities and/or revised submission dates for the deliverables (or revised deliverables, as applicable).

#### Instructions to the Contracting Authority for SECTION B - Applicable Basis of Payment

At STEP 1 a):

☒ If only one TA basis of payment clause is inserted in the resulting contract, in Section B, enter the following:

For the Firm Unit Price TA clause, insert the following for each firm unit price included in the clause:

- ☐ \* Firm Unit Price of \$\_\_\_\_\_ ensure to insert here the same amount as indicated in the clause per \_\_\_\_\_ complete by inserting the same text as included in the clause requested in Section A above"

For the Firm Lot Price TA clause, insert the following:

- ☐ " Firm Lot Price of \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount."

For the TA subject to a limitation of expenditure clause, insert the following:

- ☐ "Limitation of Expenditure of \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount."

☒ If more than one TA basis of payment clause is inserted in the resulting contract, in Section B, insert one check box for each one; and insert instructions as per the example below to the TA Authority for completing section B at step 3.

**EXAMPLE 1** - Commercial professional services (consultation) - Firm Lot Price TA clause (for professional fees) and TA subject to a limitation of expenditure clause (for authorized travel and living expenses):

Instructions to the TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Lot Price of \$\_\_\_\_\_ for the professional fees identified in Section C below
- ☐ Limitation of Expenditure of \$\_\_\_\_\_ for the authorized travel and living expenses identified in Section C below"

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Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

**EXAMPLE 2 - Commercial professional services (training)-** Firm unit price TA clause containing 3 distinct firm unit prices (one, for workshop delivery / two, for cancellation of previously requested workshop delivery (ies)); plus TA subject to a limitation of expenditure clause (for professional fees only for required workshop material updating Work); plus TA subject to a limitation of expenditure (for authorized travel and living expenses to be incurred when travel is required and requested to deliver a requested workshop):

Instructions to the TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount that the contracting authority would insert here at step 1 a) would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per 3 hour workshop delivery requested in Section A above
- ☐ Limitation of Expenditure of \$\_\_\_\_\_ for the authorized travel and living expenses identified in Section C below for the travel requirements identified in Section A above
- ☐ Limitation of Expenditure of \$\_\_\_\_\_ for the professional fees identified in Section C below for the required workshop material updating Work requested in Section A above
- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per previously requested 3 hour workshop delivery cancelled by Canada in Section A above without advance notice of seven business days
- ☐ Firm Unit Price of \$\_\_\_\_\_ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract per previously requested 3 hour workshop delivery cancelled by Canada in Section A above with advance notice of seven business days"

### Instructions to the Contracting Authority for SECTION C- Cost Breakdown of Task.

At STEP 1 a), when firm lot price and (or) limitation of expenditure is (are) inserted in Section B as the applicable basis or bases of payment for a TA or revision to a previously authorized TA, in Section C, insert the corresponding cost elements as they appear in the resulting contract Annex B, Basis of Payment. For example 1 included in the instructions above for Section B, the text of Section C could be as follows (text in purple are instructions for the contractor and TA Authority for step 3):

**1.0 Professional Fees** Instructions to the TA Authority: for each applicable category, insert the name and the number of days.

Category	Name	All Inclusive Fixed Daily Rate	Level of Effort (Estimated number of days required to perform the Work)

**Total Estimated Cost of Professional Fees:** \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount.

### **2.0 Authorized travel and living expenses**

\_\_\_\_\_ Instructions to the TA Authority: insert the details of the authorized travel plan.

**Total Estimated Cost of Authorized travel and living:** \$\_\_\_\_\_ Instructions to the TA Authority: insert the amount.

### Instructions to the Contracting Authority for SECTION D – Applicable Method of Payment

Contract No. - N° du contrat  
47419-177158/003/ZQ  
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47419-177158

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File No. - N° du dossier  
011zq.47419-177158

Buyer ID - Id de l'acheteur  
011zq  
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☞ At STEP 1a), if only one resulting contract TA basis of payment is inserted in Section B, insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e., monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment is inserted in Section B):

**Milestone Payments** - The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	Instructions to TA Authority: specify.	Instructions to TA Authority: specify.	\$_____ Instructions to TA Authority: insert the amount.
2	Instructions to TA Authority: specify.	Instructions to TA Authority: specify.	\$_____ Instructions to TA Authority: insert the amount.

☞ At STEP 1a), if more than one resulting contract TA basis of payment is inserted in Section B, for each one insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e., monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment (for professional fees) and the Limitation of Expenditure basis of payment (for authorized travel and living expenses) are inserted in Section B):

**"Instructions to TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check the applicable box (boxes) below and make sure a completed and acceptable schedule of milestones forms part of the authorized TA (as applicable).**

☐ Milestone Payments for professional fees only

☐ Schedule of Milestone:

The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	(Specify)	(Specify)	\$_____ (enter the applicable amount)
2	(Specify)	(Specify)	\$_____ (enter the applicable amount)

☐ Monthly payments for authorized travel and living expenses only

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Buyer ID - Id de l'acheteur  
011zq  
CCC No./N° CCC - FMS No./N° VME

## ANNEX E, PERIODIC USAGE REPORTS – CONTRACT WITH TAS

### Summary of all Authorized TAs

Canada's Total Liability All TAs	Total Estimated Cost Authorized in all TAs, GST/HST extra	Total Cost Incurred, GST/HST extra All TAs	Total Cost Invoiced, GST/HST extra
\$0.00	\$0.00	\$0.00	\$0.00





Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

**Purchasing Office — Bureau des Achats :**

Canada Border Services Agency  
355 North River Road, 17<sup>th</sup> Floor, Vanier Towers B  
Ottawa, ON K1A 0L8  
Agence des services frontaliers du Canada  
355 rue North River Road, 17<sup>ième</sup> étage, Tour B Vanier  
Ottawa, ON K1A 0L8

**Title — Sujet:**

2-day Course Entitled "Emotional Intelligence"

**Contract No. — No du contract:**

2018001798

**Contract — Contrat**

Your proposal is accepted to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods and/or services, or construction listed herein and on any attached sheets at the price or prices set out thereof.  
Nous acceptons votre proposition de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, et/ou les services ou la construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

**D.D.P. — D.D.P.:**

Destination of Goods, Services, And Construction —  
Destination des biens, services et construction  
See herein — voir aux présentes

**Invoices to be sent to — Factures Envoyer à :**

As per Contract

The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :

  
Signature

Feb 27, 2018  
Date

Name, title of person authorized to sign (type or print) —  
Nom et titre du signataire autorisé (caractère d'impression)

Sophie Goulet  
Client Services Manager

Contracting Authority — Autorité contractante :  
Louise Traynor

Telephone No. — No de  
telephone:  
(343) 291-7273

Fax No. — No de  
télécopieur :  
(343) 291-5722

E-Mail Address — Courriel:  
Jordan.Komery@cbsa-asfc.gc.ca

Total Estimated Cost (HST  
incl.) / Coût total estimatif  
(TVH incl.):  
\$6,441.00

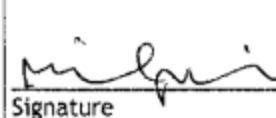
Currency Type -  
Genre de devise :  
CAD

**Vendor / Firm Name and Address**

Raison sociale et adresse du fournisseur/de l'entrepreneur :

Performance Management Consultants  
858 Bank Street, Suite 109  
Ottawa, ON K1S 3W3

**Signed for the President by — Signé pour le Président par :**

  
Signature

FEB 13 2018  
Date

**Name and Position Title — Nom et Titre du poste**

Michel Derouin, A/Team Leader  
Strategic Procurement and Materiel Management Directorate



## Contract Clauses

### 1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

### 2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

#### 2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

### 3 Security Requirements

There is no security requirement applicable to the Contract.

(INSERTED): Should the resource be required to conduct training on CBSA grounds, the resource must be escorted by a CBSA employee at all times.

### 4 Term of Contract

#### 4.1 Period of the Contract

The period of the Contract is from date of Contract to March 29, 2018 inclusive.

#### 4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to one (1) additional training course under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least ten (10) calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

### 5 Authorities

#### 5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Jordan Komery  
Title: Contracts Officer  
Canada Border Services Agency  
Comptrollership Branch  
Directorate: Strategic Procurement and Materiel Management Division  
Address: 355 North River Road, 17<sup>th</sup> floor, Ottawa, ON K1A 0L8  
Telephone: 343-291-5726  
E-mail address: [Jordan.Komery@cbsa-asfc.gc.ca](mailto:Jordan.Komery@cbsa-asfc.gc.ca)



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

## 5.2 Project Authority

The Project Authority for the Contract is: (to be given at time of award)

Name: Chelsea Coyle, CA, CPA

Title: Manager - Professional Practices, Internal Audit and Program Evaluation Directorate

Address: 171 Slater Street, 7<sup>th</sup> floor, Ottawa, ON K1A 0L8

Telephone: 613-941-7484

E-mail address: [Chelsea.Coyle@cbsa-asfc.gc.ca](mailto:Chelsea.Coyle@cbsa-asfc.gc.ca)

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

## 5.3 Contractor's Representative

Name:

Telephone: (613) 234-2020 Ext:

E-mail address: [@pmctraining.com](mailto:@pmctraining.com)

## 6 Payment

### 6.1 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed \$ 5,700.00. Customs duties are included and Applicable Taxes are extra.

2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:

- when it is 75% committed, or
  - four months before the contract expiry date, or
  - as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,
- whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

### 6.2 Limitation of Price

SACC Manual clause C6000C (2017-08-17) Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.



### 6.3 SACC Manual clauses

#### H1000C (2008-05-12) Single Payment

#### H1001C (2008-05-12) Multiple Payments

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

### 6.4 Electronic Payment of Invoices - Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument(s):

- a. Visa Acquisition Card;
- b. MasterCard Acquisition Card;
- c. Direct Deposit (Domestic and International).

### 6.5 Invoicing Instructions

1. The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the general conditions. Invoices cannot be submitted until all work identified in the invoice is completed.
2. E-Invoices must be forwarded to:

[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)

## 7 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

## 8 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity - Services;
- (c) Annex A, Statement of Work;
- (d) Annex B, Basis of Payment;
- (e) the Contractor's bid dated January 22, 2018.

## 9 Insurance

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.



**ANNEX A**  
**STATEMENT OF WORK**

<b>TITLE</b>	Emotional Intelligence Training for the Canada Border Services Agency (CBSA) Internal Audit and Program Evaluation Staff
<b>OBJECTIVE</b>	To enhance the subject matter expertise of CBSA's audit and evaluation staff by providing tools, strategies and practical guidance.
<b>BACKGROUND</b>	The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training will assist internal auditors in improving their effectiveness with others by enhancing their emotional intelligence. The proposed training will be an efficient and cost-effective way of providing these employees with the training they need to enhance their professional interactions. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the auditors and evaluators maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.
<b>SCOPE</b>	Deliver training materials on Emotional Intelligence; <ul style="list-style-type: none"><li>• Lead a 2.00-day training session; and</li><li>• The maximum number of participants is 30.</li></ul>
<b>TASKS</b>	In particular, participants will learn to: <ul style="list-style-type: none"><li>▪ Recognize the communication style of others and tailor communications to reach mutually-beneficial goals;</li><li>▪ Ask open-ended questions and improve listening skills to uncover information needed to conduct effective audits/evaluations;</li><li>▪ Use empathy and emotional intelligence to build engagement (with both teams and clients);</li><li>▪ Identify opportunities and challenges in working in a multi-generational workplace; and</li><li>▪ Develop tools to respond effectively to emotionally charged situations.</li></ul>



<b>CONSTRAINTS</b>	<p>The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p>
<b>CLIENT SUPPORT</b>	<p>The client will provide speakers and a projector.</p>
<b>SCHEDULE</b>	<p>The services will be conducted in accordance with the following schedule: by March 29, 2018.</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancellation, or rescheduling.</p>
<b>DELIVERABLES</b>	<ul style="list-style-type: none"><li>• Prepare training materials on Emotional Intelligence and provide them (including handouts) 15 working days in advance of the training commencement date;</li><li>• Facilitator-led training session (2 days) on Emotional Intelligence (consistent with the Treasury Board Policy on Internal Audit and Policy on Results); and</li><li>• Certificate or letter confirming training hours, date of the training and trainer's name.</li></ul>



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

**ANNEX B**  
**BASIS OF PAYMENT**

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

**TABLE - PROFESSIONAL SERVICES**

<b>PERIOD</b>	<b>FIRM ALL-INCLUSIVE RATE FOR 2 DAY COURSE (in Cdn \$)</b>
<b>Audit and Evaluation Emotional Intelligence Training</b>	
<b>*Initial Course (by March 29, 2018)</b>	<b>\$5,700.00</b>
<b>*Optional Course (by December 31, 2018)</b>	<b>\$5,700.00</b>

\*The rates are firm and all inclusive of overhead, profit, meeting facilities and travel to and from the NCR.

**HST**

- (a) The HST is extra to the price herein and will be paid by Canada.
- (b) The estimated HST of **\$741.00** is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices.
- (c) All deliverables are DDP and Canadian Customs Duty included, where applicable.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

**Purchasing Office — Bureau des Achats :**

Canada Border Services Agency  
355 North River Road, 17<sup>th</sup> floor  
Ottawa, ON K1A 0L8  
Agence des services frontaliers du Canada  
355 rue North River Road, 17<sup>ème</sup> étage  
Ottawa, ON K1A 0L8

**Title — Sujet:**

**Audit and Evaluation 1-day Training Course Entitled  
“Logic Model Development”**

**Contract No. — No du contract:**

**2018001639**

**Contract — Contrat**

You are requested to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out thereof.

Nous vous demandons de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

**The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :**

Signature

Date

**Name, title of person authorized to sign (type or print) —  
Nom et titre du signataire autorisé (caractère  
d'impression)**

**D.D.P. — D.D.P.:**

Destination of Goods, Services, And Construction —  
Destination des biens, services et construction  
See herein — voir aux présentes

**Invoices to be sent to — Factures Envoyer à :**

[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)

**Contracting Authority — Autorité contractante :**  
**Louise Traynor**

**Telephone No. — No de  
telephone:**

**343-291-7273**

**Fax No. — No de  
télécopieur :**

**343-291-5722**

**E-Mail Address — Courriel:**

[Louise.Traynor@cbsa-asfc.gc.ca](mailto:Louise.Traynor@cbsa-asfc.gc.ca)

**Total Estimated Cost (HST  
incl.) /Coût total estimatif  
(TVH incl.):**

**\$10,746.30**

**Currency Type –  
Genre de devise :**

**CAD**

**Vendor / Firm Name and Address  
Raison sociale et adresse du fournisseur/de  
l'entrepreneur :**

**Intersol Group  
205 Catherine Street  
Suite 300  
Ottawa, ON K2P 1C3**

**PBN:**

**Signed for the President by — Signé pour le Président  
par :**

Signature

Date

**Name and Position Title — Nom et Titre du poste**

Louise Traynor, Procurement Officer  
Strategic Procurement and Material Management Division  
Canada





## CONTRACT CLAUSES

### 1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

### 2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

#### 2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

### 3 Security Requirements

There is no security requirement applicable to the Contract.

### 4 Term of Contract

#### 4.1 Period of the Contract

The period of the Contract is from January 9, 2018 to February 9, 2018 inclusive.

### 5 Authorities

#### 5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Louise Traynor  
Title: Procurement Officer  
Canada Border Services Agency  
Comptrollership Branch  
Directorate: Strategic Procurement and Material Management Division  
Address: 355 North River Road, 17<sup>th</sup> floor, Ottawa, ON K1A 0L8  
Telephone: 343-291-7273  
E-mail address: [Louise.Traynor@cbsa-asfc.gc.ca](mailto:Louise.Traynor@cbsa-asfc.gc.ca)

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.



## 5.2 Project Authority

The Project Authority for the Contract is:

Name: Erek Barszczewski

Title: Director

Organization: Internal Audit and Program Evaluation Directorate

Address: 171 Slater Street, 17<sup>th</sup> floor, Ottawa, ON K1A 0L8

Telephone: 613-941-7212

E-mail address: [Erek.Barszczewski@cbsa-asfc.gc.ca](mailto:Erek.Barszczewski@cbsa-asfc.gc.ca)

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

## 5.3 Contractor's Representative

Name:

Telephone: 613-230-6424

E-mail address: [@intersol.ca](mailto: @intersol.ca)

## 6 Payment

### 6.1 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed **\$9,510.00**. Customs duties are included and Applicable Taxes are extra.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - a. when it is 75% committed, or
  - b. four months before the contract expiry date, or
  - c. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

### 6.2 Limitation of Price

SACC Manual clause C6000C (2017-08-17) Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.



### 6.3 SACC Manual clauses

#### H1000C (2008-05-12) Single Payment

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

#### 6.4 Electronic Payment of Invoices – Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument:

Direct Deposit (Domestic and International).

#### 6.5 Invoicing Instructions

1. The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the general conditions. Invoices cannot be submitted until all work identified in the invoice is completed.
2. E-Invoices must be forwarded to:

[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)

#### 6.6 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

#### 6.7 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity – Services;
- (c) Annex A, Statement of Work;
- (d) Annex B, Basis of Payment;
- (e) the Contractor's proposal dated December 18, 2017.

#### 6.8 Insurance

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.



**ANNEX A**  
**STATEMENT OF WORK**

<b>TITLE</b>	Logic Model Development Training for the Canada Border Services Agency (CBSA) Audit and Evaluation Staff
<b>OBJECTIVE</b>	To enhance the subject matter expertise of the audit and evaluation staff.
<b>BACKGROUND</b>	<p>The Internal Audit and Program Evaluation Directorate (IAPED), the technical authority, is currently optimizing its value proposition, strategic positioning, and delivery model. As such, focus on strengthening the rigour and integrity of audit and evaluation methodologies is a cornerstone of this work. The Program Evaluation Division, within the IAPED, is made up of a mix of experienced evaluators, Border Services Officers (BSOs) who have transitioned into Evaluation, and relatively new evaluators from other program areas. The proposed training will help establish an enhanced understanding of an area critical to the profession – developing logic models for the programs/areas being evaluated, which supports the identification of results and performance measurement. The proposed group training will be an efficient and cost-effective way of providing these employees with the training they require. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs.</p>
<b>SCOPE</b>	<p>Deliver training materials on Logic Model Development:</p> <ul style="list-style-type: none"><li>• Lead a One-day training session; and</li><li>• The maximum number of participants is 30.</li></ul>
<b>TASKS</b>	<p>In particular, participants will learn to:</p> <ul style="list-style-type: none"><li>• Recognize the benefits and limitations of different types of logic models;</li><li>• Design an effective logic model for a program or a project; and</li><li>• Use a logic model in preparation for developing and refining meaningful performance measures and conducting program evaluations.</li></ul>
<b>CONSTRAINTS</b>	<p>The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p>
<b>CLIENT SUPPORT</b>	The client will provide speakers and a projector.



<b>SCHEDULE</b>	<p>The Services will be conducted in accordance with the following schedule: February 9, 2018).</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancelation, or rescheduling.</p>
<b>DELIVERABLES</b>	<ul style="list-style-type: none"><li>• Prepare training materials on Logic Model Development and provide them (including handouts) 15 working days in advance of the training commencement date;</li><li>• Facilitator-led training session (1 day) on Logic Model Development; (consistent with the Treasury Board <i>Policy on Internal Audit</i> and <i>Policy on Results</i>); and</li><li>• Certificate or letter confirming training hours, date of the training and trainer's name.</li></ul>



**ANNEX B**  
**BASIS OF PAYMENT**

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract all inclusive of overhead, profit, meeting facilities and travel to and from the NCR, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

**TABLE – PROFESSIONAL SERVICES**

<b>PERIOD</b>	<b>FIRM ALL-INCLUSIVE RATE FOR 1 DAY COURSE (in Cdn \$)</b>
<b>Audit and Evaluation Logic Model Development Training</b>	
<b>Course date: February 9, 2018</b>	<b>\$8,800.00</b>
<b>Rental of Facility</b>	<b>\$710.00</b>
<b>GRAND TOTAL: \$9,510.00</b>	

**HST**

- (a) All prices and amounts of money in the contract are exclusive of Harmonized Sales Tax (HST) unless otherwise indicated. The HST is extra to the price herein and will be paid by Canada.
- (b) The estimated HST of **\$1,236.30** is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices. All items that are zero-rated, exempt, or to which the HST does not apply, are to be identified as such on all invoices. The Contractor agrees to remit to Canada Revenue Agency (CRA) any amounts of HST paid or due.
- (c) All deliverables are DDP and Canadian Customs Duty included, where applicable.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

**Purchasing Office - Bureau des Achats :**

Canada Border Services Agency  
Agence des services frontaliers du Canada  
355 North River Road - 355 ch. River nord  
17<sup>th</sup> Floor - 17<sup>ième</sup> étage  
Ottawa ON  
K1A 0L8

**Contract - Contrat**

Your proposal is accepted to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods and/or services, or construction listed herein and on any attached sheets at the price or prices set out thereof.

Nous acceptons votre proposition de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, et/ou les services ou la construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

**Title - Sujet:**

Excel Group Training

**Contract No. - No du contrat:**

2019001246

**Supply Arrangement**

E60ZH-140001/014/ZH

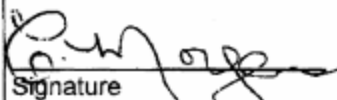
**D.D.P. - D.D.P.:**

Destination of Goods, Services, And Construction -  
Destination des biens, services et construction  
See herein - voir aux présentes

**Invoices to be sent to - Factures Envoyer à :**

Canada Border Service Agency  
Agence des services frontaliers du Canada  
[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)  
(Preferred)  
(National Invoice Reception Unit)  
105 Rue McGill #250-01  
Montreal Quebec H2Y 2E7

**The Vendor/Firm hereby accepts/acknowledges this contract - Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :**

  
Signature  
Date

Aug 24, '18

**Name, title of person authorized to sign (type or print) - Nom et titre du signataire autorisé (caractère d'impression)**

**Contracting Authority - Autorité contractante :**  
Miranda Offerman

**Telephone No. - No de telephone:**

(204) 983-4431

**Fax No. - No de télécopieur :**

(343) 291-5722

**E-Mail Address - Courriel:**

[miranda.offerman@cbsa-asfc.gc.ca](mailto:miranda.offerman@cbsa-asfc.gc.ca)

**Total Estimated Cost (HST Incl.) / Coût total estimatif (TVH incl.):**

\$6,757.40


**Currency Type - Genre de devise :**

CAD

**Vendor / Firm Name and Address  
Raison sociale et adresse du fournisseur/de l'entrepreneur :**

Global Knowledge Canada  
360 Albert St 7th Floor  
Ottawa, Ontario  
K1R 7X7

**Signed for the President by - Signé pour le Président par :**

  
Signature

Aug 24, 2018  
Date

**Name and Position Title - Nom et Titre du poste**

Miranda Offerman  
Procurement Officer  
Canada Border Services Agency



## 1.1 Security Requirements

There is no security requirement applicable to the Contract.

## 1.2 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex "A" and the Contractor's technical bid dated August 8, 2018 (via email).

## 1.3 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

### 1.3.1 General Conditions

2029 2016-04-04 General Conditions - Goods or Services (Low Dollar Value) apply to and form part of the Contract.

## 1.4 Term of Contract

### 1.4.1 Period of the Contract

The period of the Contract is from August 27 to October 31, 2018 inclusive.

## 1.5 Authorities

### 1.5.1 Contracting Authority

The Contracting Authority for the Contract is:

Miranda Offerman  
Procurement Officer  
Canada Border Services Agency  
Telephone: (204) 983-4431  
Email: [Miranda.offerman@cbsa-asfc.gc.ca](mailto:Miranda.offerman@cbsa-asfc.gc.ca)

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

### 1.5.2 Project Authority

The Project Authority for the Contract is:

Aziz Mehira  
Senior Evaluator, Professional Practices Division, Internal Audit and Program Evaluation Directorate  
Canada Border Services Agency  
191 Laurier Avenue West, 14th Floor, Ottawa, ON K1A 0L8  
Telephone: (613) 954-6339  
E-mail: [Aziz.Mehira@cbsa-asfc.gc.ca](mailto:Aziz.Mehira@cbsa-asfc.gc.ca)





The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority, however the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

### 1.5.3 Contractor's Representative

Account Manager  
 Global Knowledge Canada  
 720-360 Albert St., Ottawa, ON K1R 7X7  
 Telephone: (613) 288-3009  
 Facsimile: (613) 237-6388  
 Cell Phone: (613) 237-6388  
 E-mail: [accountmanager@globalknowledge.com](mailto:accountmanager@globalknowledge.com)

## 1.6. Payment

### 1.6.1 Basis of Payment

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract, the Contractor will be paid a firm price of \$6,757.40. Customs duties are included and Applicable Taxes are extra.

### 1.6.2 Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

## 1.7 Invoicing Instructions

1. The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the general conditions. Invoices cannot be submitted until all work identified in the invoice is completed.
2. Invoices must be distributed as follows:
  - a. The original must be forwarded to the following address for certification and payment.

<b>Email:</b> <a href="mailto:vendors-fournisseurs@cbsa-asfc.gc.ca">vendors-fournisseurs@cbsa-asfc.gc.ca</a> * Invoice must reference Contract# 2019001246 & have only one (1) Invoice per PDF file.	<b>OR</b>	<b>Mailing:</b> NIRU/NFTC, 105 McGill St., #260-01, Montreal, QC H2Y 2E7 * Invoice must reference Contract# 2019001246
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- b. One (1) copy must be forwarded to the Contracting Unit at [Contracting@cbsa-asfc.gc.ca](mailto:Contracting@cbsa-asfc.gc.ca).

## 1.8 Certifications and Additional Information

### 1.8.1 Compliance

Unless specified otherwise, the continuous compliance with the certifications provided by the Contractor in its bid or precedent to contract award, and the ongoing cooperation in providing additional information are conditions of the Contract and failure to comply will constitute the Contractor in default. Certifications are subject to verification by Canada during the entire period of the Contract.



## **1.9 Applicable Laws**

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

## **1.10 Priority of Documents**

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) 2029 2016-04-04 General Conditions - Goods or Services (Low Dollar Value);
- (c) Annex A, Statement of Work;
- (d) Supply Arrangement # E60ZH-140001/014/ZH;
- (e) the Contractor's bid dated August 8, 2018



## STATEMENT OF WORK (SOW) – Annex “A”

<b>TITLE</b>	Advanced Excel for the Canada Border Services Agency (CBSA) Audit and Evaluation Staff
<b>OBJECTIVE</b>	To enhance the subject matter expertise of the audit and evaluation staff.
<b>BACKGROUND</b>	<p>The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training will help them establish an enhanced understanding of the advanced features of Excel to utilize them to the fullest and increase their productivity, including streamlining repetitive tasks, displaying spreadsheet data in more visually effective ways, and enhancing their spreadsheets with advanced features such as pivot tables, formula functions, and charts. The proposed training will be an efficient and cost-effective way of providing these employees with the training they need to deliver high quality products. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the auditors and evaluators maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.</p>
<b>SCOPE</b>	<p>Deliver training materials on Advanced Excel;</p> <ul style="list-style-type: none"> <li>• Lead a two-day training session; and</li> <li>• The maximum number of participants is 30.</li> </ul>
<b>TASKS</b>	<p>Several types of Excel skills will be addressed, including performing advanced data analysis. In particular, participants will learn to use Excel functions related to:</p> <ul style="list-style-type: none"> <li>• Outlining and Grouping data</li> <li>• Exploring Scenarios</li> <li>• Excel and Hyperlinks</li> <li>• Pivot Tables               <ul style="list-style-type: none"> <li>○ What are they</li> <li>○ Creating a pivot table</li> <li>○ Working with pivot tables data: filtering, sorting, grouping</li> <li>○ Formatting a pivot table</li> <li>○ Advanced pivot table tasks</li> </ul> </li> <li>• Charting pivoted Data               <ul style="list-style-type: none"> <li>○ Creating pivot charts</li> <li>○ Using PivotChart tools tab</li> </ul> </li> <li>• Advanced functions               <ul style="list-style-type: none"> <li>○ PMT function</li> <li>○ FV function</li> <li>○ VLOOKUP function</li> <li>○ Customs auto fill lists</li> </ul> </li> <li>• Linking, consolidating and combining data</li> <li>• Macros:               <ul style="list-style-type: none"> <li>○ Creating a basic macro</li> <li>○ Visual Basic</li> </ul> </li> </ul>



<b>CONSTRAINTS</b>	<p>The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for making all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p>
<b>CLIENT SUPPORT</b>	<p>The client will provide speakers and a projector.</p>
<b>SCHEDULE</b>	<p>The Services will be conducted in accordance with the following schedule:</p> <ul style="list-style-type: none"> <li>• 1<sup>st</sup> Course – August 27-28, 2018</li> <li>• 2<sup>nd</sup> Course – October 2018, specific dates TBD</li> </ul>
<b>DELIVERABLES</b>	<ul style="list-style-type: none"> <li>• Prepare training materials on Advanced Excel and provide them (including handouts) 15 working days in advance of the training commencement date;</li> <li>• Facilitator-led training session (2 days) on Advanced Excel (consistent with the Treasury Board <i>Policy on Internal Audit</i> and <i>Policy on Results</i>); and</li> <li>• Certificate or letter confirming training hours, date of the training and trainer's name.</li> </ul>



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Solicitation No. 2018001848

**Purchasing Office — Bureau des Achats :**  
Canada Border Services Agency  
473 Albert Street 8th Floor  
Ottawa, ON K1A 0L8  
Agence des services frontaliers du Canada  
473 rue Albert, 8ième étage  
Ottawa, ON K1A 0L8

**Title — Sujet:**  
Audit Report Writing Training

**Contract No. — No du contract:**  
2018001848

**Contract — Contrat**

You are requested to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out thereof.

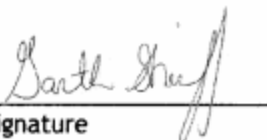
Nous vous demandons de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

**D.D.P. — D.D.P.:**  
Destination of Goods, Services, And Construction —  
Destination des biens, services et construction  
See herein — voir aux présentes

**Invoices to be sent to — Factures Envoyer à :**

Canadian Border Services Agency/ Finance  
473 Albert Street 5th Floor  
Ottawa, ON K1A 0L8

**The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :**

  
Signature  
Date

February 15, 2018

**Name, title of person authorized to sign (type or print) —  
Nom et titre du signataire autorisé (caractère d'impression)**

**Contracting Authority — Autorité contractante :**  
Jordan Komery

**Telephone No. — No de  
telephone:**  
(343) 291-5726

**Fax No. — No de  
télécopieur :**  
( )

**E-Mail Address — Courriel:**  
Jordan.komery@cbsa-asfc.gc.ca

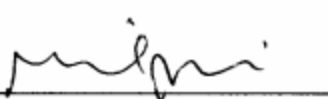
**Total Estimated Cost (HST  
incl.) /Coût total estimatif  
(TVH incl.):**  
\$5,593.50

**Currency Type -  
Genre de devise :**  
CAD

**Vendor / Firm Name and Address  
Raison sociale et adresse du fournisseur/de l'entrepreneur :**

Garth Sheriff Consulting Inc.  
55 Roslin Avenue,  
Toronto, Prince Edward Island, Canada  
M4N 1Z1

**Signed for the President by — Signé pour le Président par :**

  
Signature

FEB 13 2018

Date

**Name and Position Title — Nom et Titre du poste**

Michel Derouin  
A/ Team Leader  
A/Team Lead, Strategic and National Procurement Unit,  
SPMMD, CBSA



## CONTRACT CLAUSES

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

### 1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

### 2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

#### 2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

### 3 Security Requirements

There is no security requirement applicable to the Contract.

(INSERTED): Should the resource be required to conduct training on CBSA grounds, the resource must be escorted by a CBSA employee at all times.

### 4 Term of Contract

#### 4.1 Period of the Contract

The period of the Contract is from date of Contract to March 29, 2018 inclusive.

#### 4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to one (1) additional training course under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least ten (10) calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

### 5 Authorities

#### 5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Jordan Komery  
Title: Contracts Officer Canada Border Services Agency  
Comptrollership Branch  
Directorate: Strategic Procurement and Material Management Division  
Address: 355 North River Road, 17<sup>th</sup> floor, Ottawa, ON K1A 0L8  
Telephone: 343-291-5726  
E-mail address: [Jordan.Komery@cbsa-asfc.gc.ca](mailto:Jordan.Komery@cbsa-asfc.gc.ca)



The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

## 5.2 Project Authority

The Project Authority for the Contract is: (to be given at time of award)

Name: Chelsea Coyle  
Title: Manager  
Organization: Internal Audit and Program Evaluation Directorate  
Address: 171 Slater St, Ottawa, ON K1A 0L8  
Telephone: 613-941-7484  
E-mail address: [Chelsea.coyle@cbsa-asfc.gc.ca](mailto:Chelsea.coyle@cbsa-asfc.gc.ca)

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

## 5.3 Contractor's Representative

Name:  
Telephone: 416-574-2428  
E-mail address: [@sheriffconsulting.com](mailto:@sheriffconsulting.com)

## 6 Payment

### 6.1 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed \$4,950.00. Customs duties are included and Applicable Taxes are extra.

2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:

- when it is 75% committed, or
- four months before the contract expiry date, or
- as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

### 6.2 Limitation of Price

SACC Manual clause C6000C (2017-08-17) Limitation of Price



Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

### 6.3 SACC Manual clauses

H1000C (2008-05-12) Single Payment

H1001C (2008-05-12) Multiple Payments

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

### 6.4 Electronic Payment of Invoices - Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument(s):

- a. Visa Acquisition Card;
- b. MasterCard Acquisition Card;
- c. Direct Deposit (Domestic and International).

### 6.5 Invoicing Instructions

- a. The Contractor must submit invoices in accordance with the information required in the General Conditions.
- b. The Contractor's invoice must include a separate line item for each subparagraph in the Basis of Payment provision.
- c. By submitting invoices the Contractor is certifying that the goods and services have been delivered and that all charges are in accordance with the Basis of Payment provision of the Contract, including any charges for work performed by subcontractors.
- d. The Contractor must send the original copy of the invoice to the Technical Authority's paying office (CBSA Finance) at the following location on a monthly basis:

All invoices must be submitted using the following method (**only one copy of the invoice should be sent to the Agency**):

**Email:** Only legible electronic (PDF, Word, Excel) files will be accepted; all others will be returned.

[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)

This email address is to be used for submitting invoices and for payment status inquiries.





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**Direct Deposit:**

The Government of Canada will soon be phasing out federal government cheques; we strongly encourage Businesses that supply goods and services to the Government of Canada to enrol in direct deposit for account payable.

Please contact [ca-ci@cbsa-asfc.gc.ca](mailto:ca-ci@cbsa-asfc.gc.ca) to obtain additional information, to confirm direct deposit enrolment process and the steps to be followed.

**IMPORTANT NOTE:** If a supplier omits any required information pertaining to payment processing from the invoice, the invoice will be returned at the discretion of the CBSA and will not be paid until valid payment referencing is provided.

**7 Applicable Laws**

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

**8 Priority of Documents**

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity - Services;
- (c) Annex A, Statement of Work;
- (d) Annex B, Basis of Payment;
- (e) the Contractor's bid dated: January 18, 2018

**9 Insurance**

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.



**ANNEX A**  
**STATEMENT OF WORK**

<b>TITLE</b>	Audit Report Writing Training for the Canada Border Services Agency (CBSA) Internal Audit and Program Evaluation (IAPED) Staff
<b>OBJECTIVE</b>	To enhance the subject matter expertise, in the identified area, of CBSA's IAPED staff by providing tools, strategies, and practical guidance.
<b>BACKGROUND</b>	<p>The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training course (i.e., Audit Report Writing) will:</p> <ul style="list-style-type: none"><li>• Help establish an enhanced understanding of tools and techniques for one of the most critical areas of the profession: writing effective audit reports and executive summaries.</li></ul> <p>The proposed training will be an efficient and cost-effective way of providing the IAPED employees with the training they need to deliver high quality products. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the staff maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.</p>
<b>SCOPE</b>	<ul style="list-style-type: none"><li>• Deliver training materials on:<ul style="list-style-type: none"><li>• Audit Report Writing (i.e., Lead a 1.00-day training session)</li></ul></li><li>• The maximum number of participants, for each training course, is 30.</li></ul>
<b>TASKS</b>	<p><b>Audit Report Writing</b></p> <p>In particular, participants will learn to:</p> <ul style="list-style-type: none"><li>• Identify the users of their reports and analyze their needs (for audit reports and summaries);</li><li>• Organize the information and findings in the audit reports and summaries, with particular emphasis on how to effectively communicate observations, main findings and recommendations; and</li><li>• Write and revise reports for appropriate tone, conciseness, readability, and clarity.</li></ul>
<b>CONSTRAINTS</b>	The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for making all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.



	<p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately ten (10) working days prior to the start of the Commencement Date.</p>
<b>CLIENT SUPPORT</b>	<p>The client will provide speakers and a projector.</p>
<b>SCHEDULE</b>	<p>The Services will be conducted in accordance with the following schedule: by March 29, 2018.</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancelation, or rescheduling.</p>
<b>DELIVERABLES</b>	<ul style="list-style-type: none"><li>• Prepare training materials on Audit Report Writing and provide them (including handouts) 10 working days in advance of the training commencement date;</li><li>• Facilitator-led training session (i.e., on Audit Report Writing) (consistent with the Treasury Board <i>Policy on Internal Audit</i>); and</li><li>• Certificate or letter confirming training hours, date of the training and trainer's name.</li></ul>



**ANNEX B**  
**BASIS OF PAYMENT**

The Bidder must complete this pricing schedule and include it in its financial bid.

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

**TABLE - PROFESSIONAL SERVICES**

<b>PERIOD</b>	<b>FIRM ALL-INCLUSIVE RATE FOR 1 DAY COURSE (in Cdn \$)</b>
<b>Audit and Evaluation Report writing Course</b>	
<b>*Initial Course (by March 29, 2018)</b>	<b>\$4,950.00</b>
<b>*Optional Course (by December 31, 2018)</b>	<b>\$4,950.00</b>

\*The rates are firm and all inclusive of overhead, profit, meeting facilities and travel to and from the NCR.

**HST**

- (a) The HST is extra to the price herein and will be paid by Canada.
- (b) The estimated HST of \$ 643.50 is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices.
- (c) All deliverables are Delivered Duty Paid (DDP) and Canadian Customs Duty included, where applicable.

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
10C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT - CONTRAT


Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté la Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(x) prix indiqué(s).

### Comments - Commentaires

### Vendor/Firm Name and Address Raison sociale et adresse du fournisseur/de l'entrepreneur

Hallux Consulting Inc.  
440 Laurier Avenue West  
Suite 200  
Ottawa  
Ontario  
K1R7X6  
Canada

<b>Title - Sujet</b> INFORMATION TECHNOLOGY AND SYSTEMS	
<b>Contract No. - N° du contrat</b> 47175-128426/001/ZQ	<b>Date</b> 2011-11-28
<b>Client Reference No. - N° de référence du client</b> 1000298426	
<b>Requisition No. - N° de la demande</b> 47175-128426	
<b>File No. - N° de dossier</b> 010zq.47175-128426	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Code(s) Code(s) financier(s)</b> 1420-200-00  GST/HST	<b>GST/HST TPS/TVH</b>  <input type="checkbox"/> <input type="checkbox"/>
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b> Included - Inclus
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Pilon, Robert	<b>Buyer Id - Id de l'acheteur</b> 010zq
<b>Telephone No. - N° de téléphone</b> (819) 956-7509 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Total Estimated Cost - Coût total estimatif</b> \$1,017,000.00	<b>Currency Type - Devise</b> CAD
<b>For the Minister - Pour le Ministre</b> 	

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## 1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

### 1.1 Optional Services

The Contractor grants to Canada the irrevocable option to acquire the services described at Annex A, Statement of Work, of the Contract under the same conditions and at the prices and/or rates stated in the Contract. The option may only be exercised by the Contracting Authority and will be evidenced, for administrative purposes only, through a contract amendment.

The Contracting Authority may exercise the option at any time before the expiry of the Contract by sending a written notice to the Contractor.

### 1.2 Task Authorization

**1.2.1** Work described at Annex A, Statement of Work will be performed under the Contract on an "as and when requested basis".

**1.2.2** With respect to the Work mentioned under paragraph 1.2.1 of this clause,

**1.2.2a)** an obligation will come into force only when the Contractor receives a Task Authorization (TA), inclusive of any revisions, authorized and issued in accordance with this clause, and only to the extent designated in the authorized TA;

**1.2.2b)** the TA Authority and limit will be determined in accordance with paragraph 1.2.3 of this clause;

**1.2.2c)** the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense;

**1.2.2d)** the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A; and

**1.2.2e)** the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D, Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority.

### 1.2.3 TA Authority and Limit

**1.2.3.1** "The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of **\$150,000.00 GST or HST included**. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor. "

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**1.2.3.2** The authority specified under paragraph 1.2.3.1 of this clause is granted subject to the sum specified in the Contract under clause 6.2, Limitation of Expenditure - Cumulative Total of all authorized TAs, not being exceeded.

#### **1.2.4. Multiple contracts**

As more than one contract has been awarded for this requirement for each stream of Work specified in the Statement of Work, in Annex A, a request to perform a task will be sent in accordance with paragraph 1.2.5.1 of this clause to the first ranked contractor in the Contractors' order of ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to the next highest ranked contractor in the Contractors' order of ranking until another contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Three (3) contracts were awarded as a result of PWGSC bid solicitation number: 47175-12-8426 two (2) contracts for work-stream one (1) Internal Audit Services and one (1) contracts for work-stream three (3) Information Technology and Systems Audits specified in the Statement of Work, in Annex A. The Contractors' order of ranking is as follows:

#### **Work-stream one (1) Internal Audit**

Ranked first: Interis 55% or \$ 495,000.00 (GST/HST included)

Ranked second: Raymond Chabot Grant Thornton 45% or \$ 405,000.00 (GST/HST included)

#### **Work-stream three (3) Information Technology and Systems Audits**

Ranked first: Hallux 100% or \$ 900,000.00 (GST/HST included)

#### **1.2.5 TA Process**

**1.2.5.1** For each task or revision of a previously authorized task, the Project Authority will provide the Contractor with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

1. the task or revised task description of the Work required, including:
  - i. the details of the activities or revised activities to be performed;
  - ii. a description of the deliverables or revised deliverables to be submitted; and
  - iii. a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
2. the Contract security requirements applicable to the task or revised task;

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3. the Contract basis (bases) of payment applicable to the task or revised task; and
4. the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

**1.2.5.2** Within five (5) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum:

- 1 the total estimated cost proposed for performing the task or, as applicable, revised task;  
a breakdown of that cost in accordance with Annex B, to be provided, as applicable, per milestone contained in the Schedule of Milestones ;  
  
and; for each resource proposed by the Contractor for the performance of the Work required who is not identified under the Specific Person (s) clause of the Contract :
  - a. the name of the proposed resource;
  - b. the resume of the proposed resource; and
  - c. a demonstration that the proposed resource meets :
    - ii. the Contract security requirements (1.2.5.1(2) above);
    - iii. \_\_\_\_\_ (insert the applicable requirements); and

### **1.2.5.3 TA Authorization**

**1.2.5.3.1** The TA Authority will authorize the TA based on:

1. the request submitted to the Contractor pursuant to paragraph 1.2.5.1 above;
2. the Contractor's response received, submitted pursuant to paragraph 1.2.5.2 above; and
3. the agreed total estimated cost for performing the task or, as applicable, revised task and, as applicable, the breakdown of that cost per milestone contained in the Schedule of Milestones.

**1.2.5.3.2** The TA Authority will authorize the TA provided each resource proposed by the Contractor for the performance of the Work required meets all the requirements specified under paragraph 1.2.5.2.(3).1 above.

**1.2.5.4** The authorized TA will be issued to the Contractor as an email attachment in PDF format). The original version will follow by mail.

### **1.2.6 Minimum Work Guarantee - All the Work - Authorized TAs**

**1.2.6.1** "Maximum Contract Value" means the sum specified in Contract clause 6.2, Limitation of Expenditure - Cumulative Total of All Authorized TAs; and "Minimum Contract Value" means 1% of the Maximum Contract Value.

**1.2.6.2** Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph 1.2.6.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the



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Work. Canada's maximum liability for Work requested in authorized TAs, performed by the Contractor and accepted by Canada must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority.

**1.2.6.3** In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.

**1.2.6.4** Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

### **1.2.7 Periodic Usage Reports - Contracts with TAs**

**1.2.7.1** The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract.

**1.2.7.2** No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing, in an electronic spreadsheet (such as MSOffice Excel), the data elements specified in paragraphs 1.2.7.3 and 1.2.7.4 below in the order they are presented. Where at the end of a reporting period, no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority.

The reporting periods are defined as follows:

1st quarter: April 1 to June 30;  
2nd quarter: July 1 to September 30;  
3rd quarter: October 1 to December 31; and  
4th quarter: January 1 to March 31.

A sample MSOffice spreadsheet containing the data elements contained in paragraphs 1.2.7.3 and 1.2.7.4 is provided in Annex E.

**1.2.7.3** For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the TA number appearing on the TA form;
- the date the task was authorized appearing on the TA form;
- the total estimated cost of the task (GST/HST extra) before any revisions appearing on the TA form;
- the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, then 2, etc:
  - the TA revision number;
  - the date the revision to the task was authorized;
  - the authorized increase or decrease (GST/HST extra);
  - the total estimated cost of the task (GST/HST extra) after authorization of the revision;
- the total cost incurred for the task (as last revised, as applicable), GST/HST extra;
- the total cost incurred and invoiced for the task (as last revised, as applicable), GST/HST extra;
- the GST/HST total amount invoiced;

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- the total amount paid, GST/HST included;
- the start and completion date of the task (as last revised, as applicable); and
- the active status (i.e., the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable).

**1.2.7.4** For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the sum (GST/HSTextra) specified in clause 6.2 Limitation of Expenditure - Cumulative Total of all Authorized TAs of the Contract.
- the total cost incurred for all authorized tasks inclusive of any revisions, GST/HST extra;
- the total cost incurred and invoiced for all authorized tasks inclusive of any revisions, GST/HST extra;
- the GST/HST total amount invoiced for all authorized tasks inclusive of any revisions; and
- the total amount paid for all authorized tasks inclusive of any revisions, GST/HST extra.

## **2.0 Standard Clauses and Conditions**

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada.

### **2.1 General Conditions**

2035 (2011-5-16), General Conditions - Higher Complexity - Services, with the following modifications, will apply to and form part of this Contract.

2035 (2011-05-16), General Conditions - Services are modified as follows:

In section 01, Interpretation, delete the definition of Minister and replace it with the following:

Minister: The Minister is defined as the minister that enters into a Contract pursuant to the Supply Arrangement, be it the Minister of PWGSC or the Minister of the Authorized Client, as the case may be.

### **2.2 Specific Person(s) (Consult Annex B, BOP for the names of the proposed resources)**

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract: See Annex B Basis of Payment

## **3. Security Requirement**

1. The Contractor must, at all times during the performance of the Contract, hold a valid Facility Security Clearance at the level of SECRET, with approved Document Safeguarding at the level of SECRET, issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
2. The Contractor personnel requiring access to CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of SECRET, granted or approved by the CISD, PWGSC.

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3. The Contractor MUST NOT utilize its Information Technology systems to electronically process, produce or store any sensitive CLASSIFIED information until CISC/PWGSC has issued written approval. After approval has been granted, these tasks may be performed at the level of SECRET.
4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISC/PWGSC.
5. The Contractor must comply with the provisions of the:
  - (a) Security Requirements Check List and security guide (if applicable), attached at b Annex C;
  - (b) Industrial Security Manual (Latest Edition).

#### 4. Term of Contract

##### 4.1 Period of the Contract

The Work is to be performed during the period of November 28, 2011 to December 31, 2014.

##### 4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

#### 5. Authorities

##### 5.1 User Department Contracting Authority

The Contracting Authority for the Contract is:

Robert Pilon  
Supply Specialist  
Public Works and Government Services Canada  
Acquisition Branch / Professional Services Procurement Directorate  
11 Laurier Street, PDP III, 10c1  
Telephone: 819-956-7509  
Facsimile: 819-956-2675  
E-mail address: Robert.Pilon@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

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## 5.2 Project Authority

The Project Authority for the Contract is:

Elaine Maheu  
Senior Director  
Internal Audit Division  
Canada Border Service Agency  
410 Laurier Avenue West, 11th Floor  
Ottawa, Ontario, K1A 0L8  
E-mail address: Elaine.Maheu@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

## 5.3 Contractor's Representative

Hallux Consulting Inc.  
440 Laurier Avenue West, Suite 200  
Ottawa, Ontario, K1R 7X6  
@hallux.ca

## 6. Payment

### A) Firm Lot Price:

This is a basis of payment that applies when the total amount payable to the contractor for all or, as applicable, a portion of the contractual obligations, is the firm price agreed upon by the contracting authority and the contractor, with no price breakdown (i.e. without a price breakdown of its various cost elements to show the details). This is a lot price.

### B) Limitation of Expenditure: The limitation of expenditure is a predetermined amount of money representing Canada's total liability to the contractor. The contractor is expected to do its best to satisfactorily complete all the work indicated in the contract to which this basis of payment applies without exceeding the limitation of expenditure. If the contractor cannot perform a part of the work without exceeding the limitation of expenditure, it is not legally required to perform this part of the work unless a negotiated increase to the limitation of expenditure has been previously included in the contract in writing by the Contracting authority, or, in the case of a TA, by the TA Approval Authority.

## 6.2 Canada's Total Responsibility

### 6.1 Basis of Payment for Approved Task Authorization (TA)

The following bases of payment will form part of the approved TA:

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### 6.1.1 Firm Lot Price TA

In consideration of the Contractor satisfactorily completing all of its obligations under the approved TA, the Contractor will be paid the firm lot price stipulated in the approved TA, as determined in accordance with the basis of payment, in Annex B. Customs duty are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

### 6.1.2 TA subject to a Limitation of Expenditures

The Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the approved TA, as determined in accordance with the basis of payment, in Annex B, to the limitation of expenditure specified in the approved TA.

Canada's total liability to the Contractor under the approved TA must not exceed the limitation of expenditure specified in the approved TA. Customs duties are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

No increase in the liability of Canada or in the price of the Work specified in the approved TA resulting from any design changes, modifications or interpretations of the Work will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the TA Approval Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the TA Approval Authority. The Contractor must notify the TA Approval Authority in writing as to the adequacy of this sum:

- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the approved TA, or
- (c) as soon as the Contractor considers that the approved TA funds are inadequate for the completion of the Work specified in the approved TA,

whichever comes first.

If the notification is for inadequate approved TA funds, the Contractor must provide to the TA Approval Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

### 6.2. Limitation of Expenditure - Cumulative Total of all Approved Task Authorizations

1. Canada's total liability to the Contractor under the Contract for all approved Task Authorizations, inclusive of any amendments, must not exceed **\$ 900,000.00** Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.

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3. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
- (a) when it is 75 percent committed, or
  - (b) four (4) months before the Contract expiry date, or
  - (c) as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure (contract clause 6.2, TA subject to a Limitation of Expenditure),
- whichever comes first.
4. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

### 6.3 Method of Payment

#### 6.3 Methods of Payment - Approved TA

Several or all of the following methods of payment will form part of the approved TA:

##### **A-Firm Lot Price TA**

For the Work specified in an approved firm lot price TA:

##### **B-Limitation of Expenditure TA**

For the Work specified in an approved TA subject to a limitation of expenditure:

##### **A-Single Payment**

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b) all such documents have been verified by Canada;
- c) the Work delivered has been accepted by Canada.

OR

##### **B-Milestone Payments (H3010C) with no holdback**

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if:

- a) an accurate and complete claim for payment using PWGSC-TPSGC 1111, Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;

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- (b) all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives;
- (c) all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

**OR**

#### **C-Monthly Payments**

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if:

- (a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- (b) all such documents have been verified by Canada;
- (c) the Work performed has been accepted by Canada.

#### **6.4 SACC Manual Clauses**

C0305C (2008-05-12) Cost Submission

H3027C (2010-01-11) Payment of Invoices by Credit Card

#### **6.5 Discretionary Audit**

C0705C (2010-01-11), Discretionary Audit

#### **7. Invoicing Instructions**

1. In the case of a milestone or a progress payment, the Contractor must submit a claim for payment using form PWGSC-TPSGC 1111, Claim for progress payment.

Each claim must show:

- (a) all information required on form PWGSC-TPSGC 1111;
- (b) all applicable information detailed under the section entitled "Invoice Submission" of the general conditions;

Each claim must be supported by:

- (a) a copy of time sheets to support the time claimed;
  - (b) a copy of the invoices, receipts, vouchers for all direct expenses, travel and living expenses;
  - (c) a copy of the monthly progress report.
2. The Goods and Services Tax or Harmonized Sales Tax (GST/HST), as applicable, must be calculated on the total amount of the claim before the holdback is applied. At the time the holdback is claimed, there will be no GST/HST payable as it was claimed and payable under the previous claims for progress payments.
  3. The Contractor must prepare and certify one original and two (2) copies of the claim on form PWGSC-TPSGC 1111, and forward it to the Project Authority identified under the section

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entitled "Authorities" of the Contract for appropriate certification after inspection and acceptance of the Work takes place.

The Project Authority will then forward the original and two (2) copies of the claim to the Contracting Authority for certification and onward submission to the Payment Office for the remaining certification and payment action.

4. The Contractor must not submit claims until all work identified in the claim is completed.

#### **7.1 Additional Invoicing Instructions**

1. An invoice for a single payment or a monthly payment cannot be submitted until all Work identified on the invoice is completed.
2. Each invoice must be supported by:
  - (a) a copy of time sheets to support the time claimed;
  - (b) a copy of the release document and any other documents as specified in the Contract;
  - (c) a copy of the invoices, receipts, vouchers for all direct expenses, travel and living expenses; and
  - (d) a copy of the monthly progress report.
3. Invoices must be distributed as follows:
  - (a) The original and one (1) copy must be forwarded to the following address for certification and payment: as appearing on the front page of the contract; and,
  - (b) One (1) copy must be forwarded to the Contracting Authority identified under article 5 of the Contract entitled "Authorities".

#### **8. Certifications**

**8.1** Compliance with the certifications provided by the Contractor in its bid is a condition of the Contract and subject to verification by Canada during the term of the Contract. If the Contractor does not comply with any certification or it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

#### **9. Applicable Laws**

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

#### **10. Priority of Documents**

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2011-05-16), General Conditions - Higher Complexity - Services;
- (c) the Supplemental General Conditions 4008 (2008-12-12) Personal information
- (d) Annex A, Statement of Work;



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- (e) Annex B, Basis of Payment;  
(f) Annex C, Security Requirements Check List;  
(g) the signed Task Authorizations (including all of its annexes, if any) ; and  
(h) the Contractor's bid dated October 4, 2011
- 11** SACC Manual clause A2000C (2006-06-16), Foreign Nationals (Canadian Contractor)
- 12. Insurance**  
SACC Manual clause G1005C (2008-05-12), Insurance
- 13 SACC Manual clause**  
A9068C (2010-01-11), Government Site Regulations

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## **ANNEX A**

### **STATEMENT OF WORK**

#### **1.0 TITLE**

The Canada Border Services Agency requires Internal Audit professionals to conduct several types of internal audit engagements in support of the agency's Internal Audit and Program Evaluation Directorate.

#### **2.0 OBJECTIVE**

To work with the Internal Audit and Program Evaluation Directorate (IAPED) of CBSA, in delivering on a range of specific internal audit projects. IAPED may request a complete team, a partial team, or a single resource expert in Internal Audit, IT Audit to conduct engagements in support of CBSA's Internal Audit Operations.

The Contractor and their proposed resource(s) must work with the internal audit staff of IAPED to carry out the work

#### **3.0 BACKGROUND**

The CBSA is responsible for the administration and enforcement of approximately 90 domestic Acts and Regulations on behalf of other federal departments and agencies, as well as international agreements. With a budget in the order of \$1.9 billion and employing some 14,000 staff, it provides services at about 1,200 points across Canada and 40 international locations. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency; the Internal Audit operations have a staff of 37. In 2009-10 the Audit Committee reviewed and approved 12 internal audit reports and their management action plans, and 5 other assessments, surveys and similar projects. In 2010-11, the Audit Committee reviewed and approved nine internal audit reports and their management action plans, and eight other assessments, surveys and similar assignments.

#### **4.0 Description of Resource Categories**

##### **4.1 Partner/Managing Director**

May be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor, and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. Negotiates the final agreement for the Work on behalf of the firm. Supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. Reports progress of the project on an as needed basis and at key milestones in the life cycle. Meets with senior level auditees, as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

##### **4.2 Project Manager/Leader**

Manages the project team during the planning, implementation and reporting phases of the audit Work. Ensures that resources are made available and that the project is developed and is fully implemented within agreed time, cost and performance parameters of the Contract. Determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. Defines and documents the objectives and scope for the project. Identifies problems impeding successful completion of the project and proposes, develops and implements significantly

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new or modified audit approaches to solve them. Reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. Meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. Prepares plans, charts, tables and diagrams to assist in presenting or displaying observations and recommendations

#### 4.3 Senior Auditor

Develops and designs approaches and programs for significant segments of projects. Participates in the development of the overall plan and strategy for specific projects. Carries-out, or supervises auditors and junior auditors in the performance of project tasks according to approved programs or plans. Prepares and presents project observations and recommendations to the Project Manager/Leader for approval. Presents observations and findings from work completed to the Project Authority and to auditees. Drafts and revises audit reports.

#### 4.4 Auditor

Participates in the planning, conduct and reporting phases of projects. Organizes and conducts project tasks according to approved programs or plans. Drafts portions of, or content leading to, drafts and final reports, including audit observations, conclusions and recommendations. Presents oral briefings and debriefings to auditees on assigned segments of projects.

#### 4.6 Audit Support Specialist

Provides specialized knowledge and advice in support of the audit work being done by those in one or more professional categories described above. Depending on the nature of the requirement, audit support specialists may include experts in data extraction, data analysis and spreadsheet development statistical sampling, data recovery and reconstruction specialist, engineers, etc.

The requirement for audit support specialists must be addressed on a case-by-case basis with, and authorized by, the Contracting Authority, during the Request for Proposal stage in keeping with the Professional Audit Support Services Supply Arrangement.

### 5.0 SCOPE OF SERVICES

CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

**Note:** The Bidder can bid on more than one work-stream but must submit one separate technical bid for each specified work-stream. Canada requests that the Bidder clearly identifies in the first pages of its bid which work-stream it is bidding on.

#### 5.1 Work-stream 3: Information Technology and Systems Audits

This work-stream will require the services of professionals to assess the adequacy of a range of activities that may include the following:

- Information technology security;
- Business continuity planning/preparedness;
- Information management policy compliance;
- Systems under development;
- Service management;
- Information technology strategic plans;
- Governance processes related to information technology;

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- Configuration management and change control;
- Electronic data interchange and electronic funds transfer;
- Data Migration and data integrity;
- Internal control on financial systems; and
- System life cycle technical and organizational development.

Also required under this work-stream are professional services to provide business and technical information support services to audit organizations and may include anyone of the following:

- Data extraction and basic and advanced data analyses;
- Technical configuration of audit software;
- Business customization of audit software;
- Training and other services for the implementation of audit software;
- Post implementation reviews and evaluations of audit software; and
- Management of information technology consulting services, including technology strategy development, to audit organizations.

#### **Minimum Mandatory Qualifications and Experience for the Resource Categories:**

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this work-stream. User departments cannot reduce these minimum requirements but, if necessary, user departments may increase these requirements at the Request for Proposal (RFP) stage:

#### **PARTNER/MANAGING DIRECTOR**

- Education/Professional Qualifications -
  - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA; **OR**
  - o a degree/diploma from a recognized university or college (identify university as per paragraph 5.0 above), which is relevant to the work-stream;
- AND**
  - o CISA, or CISM, or CISSP.
- Experience -
  - o Must have a minimum of eight (8) cumulative years experience in the audit of information technology and systems within the last ten (10) years.

#### **PROJECT MANAGER/LEADER**

- Education/Professional Qualifications
  - o Professional designation in any one of the following: CA, or CMA, or CGA, or CIA; **OR**
  - o a degree/diploma from a recognized university or college (identify university as per paragraph 5.0 above), which is relevant to the work-stream;
- AND**
  - o CISA, or CISM, or CISSP.
- Experience:
  - o Must have a minimum of six (6) cumulative years experience in the audit of information technology and systems within the last ten (10) years.

#### **SENIOR AUDITOR**

- Education/Professional Qualifications:
  - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA; **OR**
  - o a degree/diploma from a recognized university or college (identify university as per paragraph 5.0 above), relevant to the Work-stream;
- AND**
  - o CISA, or CISM, or CISSP.

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- Experience
  - Must have a minimum of three (3) cumulative years experience in the audit of information technology and systems within the last ten (10) years.

#### AUDITOR

- Education/Professional Qualifications -
  - Degree/Diploma from a recognized university or college (identify university as per paragraph 5.0 above), relevant to the work-stream.
- Experience -
  - Must have a minimum of two (2) cumulative years experience in the audit of information technology and systems within the last ten (10) years.

#### 6.0 TASKS

Following contract award the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to advise which Internal Audit Projects from the initial contract period will be assigned to which Contractor.

The Work will involve, but will not be limited to, the following:

#### PLANNING PHASE (MAY COMPRISE, BUT NOT LIMITED TO)

- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit;
- Identify, assess, discuss and document risks;
- The terms of reference, in consultation with the audit team, including identification of scope, objectives, sampling strategy, timing and resource requirements;
- Establish the audit requirements and procedures;
- Research, develop, and recommend various audit techniques;
- Evaluate and recommend alternative methods of achieving audit objectives;
- Identify and analyze applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks;
- Liaise with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies, frameworks, acts, policies, and directives in order to accurately develop the planning, examination phase document and tasks;
- Liaise, coordinate and work with the current CBSA audit team;
- Properly document minutes and decisions of meetings;
- Prepare audit program aligned with the terms of reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility; and
- Develop audit tasks that will allow for appropriate completion of the audit program

#### CONDUCT PHASE - EXAMINATION TASKS (MAY COMPRISE, BUT NOT LIMITED TO)

- Perform audit related work as and when requested by the Project Authority, as outlined in the approved Audit Program and as authorized by the RFP and Project Authority. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews;
- Gather sufficient, relevant, reliable and appropriate information to conduct audit procedures;

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- Complete the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives;
- Analyze information and prepare written observations and conclusions as per template/format provided by the IAPED
- Bring any matters of significance to the attention of the Project Authority throughout the conduct of the audit;
- Lead and attend meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions comprised of subject matter experts; federal public service representatives and contract resources in both official languages as required;
- Liaise, coordinate and work with CBSA internal resources;
- Develop working papers in the audit working paper software TeamMate to support audit findings; and
- Document preliminary findings and prepare a minimum of three (3) professional presentation decks

**\*\*NOTE:** in addition to the activities outlined above in 5.2, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

## 7.0 CLIENT SUPPORT

Upon initiation of each Task Authorization, the Project Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

## 8.0 DELIVERABLES and ASSOCIATED SCHEDULE

### REPORTING PHASE - REPORTING TASKS (MAY COMPRISE, BUT NOT LIMITED TO)

- Prepare for and conduct debriefings with auditee;
- Prepare draft report, which will provide findings and recommendations as per template/format provided by the IAPED. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- Prepare final draft report after receipt of comments and management responses from auditee; a turnaround time of two weeks will be required to provide comments to the Contractor.
- All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report;
- Ensure that the final draft report and supporting working papers successfully sustain a 3<sup>rd</sup> party quality assurance review; and

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## **REVIEW AND PROVIDE ADVICE ON THE ADEQUACY OF THE MANAGEMENT ACTION PLANS.**

### **DELIVERABLES and ASSOCIATED SCHEDULE**

Deliverables for each engagement must include the development of:

- Planning documentation, including a Terms of Reference and an Audit Program
- Detailed working papers throughout the examination phase to support audit evidence, findings and subsequent recommendations
- Update briefings and corresponding documents (as required) to the Project Authority throughout the course of the examination phase
- Final draft report substantiated by and cross-referenced to supporting documentation (working papers)

#### Note:

- All deliverables must conform to the templates, which will be provided by the Project Authority.
- CBSA will be responsible for any required translation.
- All Working Papers must be turned over to the Internal Audit Services Directorate.

## **9.0 OFFICIAL LANGUAGES**

Contractors must provide at least one (1) resource per category (except for Partner) for each Stream with the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.). Bidders must identify the linguistic profiles of each proposed resource within their submitted proposals.

## **10.0 WORK LOCATION**

The work will be conducted primarily at the CBSA, IAPED located at 410 Laurier Ave W, Ottawa, Ontario, where the files are located. There is no travel expected under work-stream three (3) Information Technology and Systems Audits.

## **11.0 TRAVEL**

If travel is required, it will be specified at the time of the task authorization. See Annex B, Basis of Payment for Treasury Board Guidelines.

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## ANNEX B

### BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$Days\_worked = \frac{Hours\_Worked}{7.5\_hours\_per\_day}$$

### OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.



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## A- Contract Period(s) (From November 28, 2011 to December 31, 2014)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

### 1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

### WORKSTREAM # 3 Information Technology and Systems Audits

WORKSTREAM # 3 Information Technology and Systems Audits		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
		Contract Period 1	Contract Period 2	Contract Period 3
		November 28 2011 to December 31, 2012	January 1, 2013 to December 31, 2013	January 1, 2014 to December 31, 2014
Resource Category	Resource Name			
<b>1</b>	<b>Contract Period</b>			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1c	Senior Auditor			
1d	Auditor			

**Total Estimated Cost of Professional Fees specified in BOP E 6.1.2 for a TA Limitation of Expenditure for work-stream three (3): \$ 900,000.00**

Canada will not accept any travel and living expenses for :

- A. Work performed within the National Capital Region (NCR). The NCR is defined in the National Capital Act, R.S.C. 1985, c. N-4, S.2. The National Capital Act is available on the Justice Website: [Department of Justice](#);
- B. Any travel between the Contractor's place of business and the NCR; and

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- C. Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all-inclusive per diem rates specified in subsection A-1.0 above.

## 2.0 Total Estimated Cost- Contract Period: \$ 900,000.00

3.0 With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority, and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

## B- Option to Extend the Term of the Contract

### B-Extended Contract Period (From January 1, 2015 to December 31, 2016)

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

	Work-stream # 3 Information Technology and Systems Audits	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 1 January 1, 2015 to December 31, 2015	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 2 January 1, 2016 to December 31, 2016
	Resource Name		
2	Optional Periods		
2a	Partner/Managing Director		
2b	Project Manager/Leader		
2c	Senior Auditor		
2d	Auditor		

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## **ANNEX C**

### **SECURITY REQUIREMENTS CHECK LIST**

**See attached**

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***TASK AUTHORIZATION FORM -  
FORMULAIRE D'AUTORISATION DE TACHE  
ANNEX D***

See attached

**Purchasing Office - Bureau des achats:**  
Services Procurement-Instruments Management  
Division/Approvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
10C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT - CONTRAT

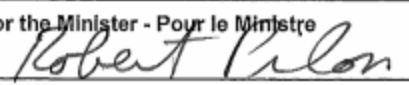
Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté la Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(x) prix indiqué(s).

### Comments - Commentaires

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

Raymond Chabot Grant Thornton  
2505 St-Laurent Boulevard  
Ottawa  
Ontario  
K1H1E4  
Canada

<b>Title - Sujet</b> INTERNAL AUDIT	
<b>Contract No. - N° du contrat</b> 47175-128426/003/ZQ	<b>Date</b> 2011-11-28
<b>Client Reference No. - N° de référence du client</b> 1000298426	
<b>Requisition No. - N° de la demande</b> 47175-128426	
<b>File No. - N° de dossier</b> 010zq.47175-128426	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Financial Code(s)</b> <b>Code(s) financier(s)</b> 1420-200-00  GST/HST	<b>GST/HST</b> <b>TPS/TVH</b> <input type="checkbox"/>  <input type="checkbox"/>
<b>F.O.B. - F.A.B.</b> Destination	
<b>GST/HST - TPS/TVH</b> Included - Inclus	<b>Duty - Droits</b> Included - Inclus
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b> CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
<b>Invoices - Original and two copies to be sent to:</b> <b>Factures - Envoyer l'original et deux copies à:</b> CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Pilon, Robert	<b>Buyer Id - Id de l'acheteur</b> 010zq
<b>Telephone No. - N° de téléphone</b> (819) 956-7509 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Total Estimated Cost - Coût total estimatif</b> \$457,650.00	<b>Currency Type - Devise</b> CAD
<b>For the Minister - Pour le Ministre</b> 	

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## 1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

### 1.1 Optional Services

The Contractor grants to Canada the irrevocable option to acquire the services described at Annex A, Statement of Work, of the Contract under the same conditions and at the prices and/or rates stated in the Contract. The option may only be exercised by the Contracting Authority and will be evidenced, for administrative purposes only, through a contract amendment.

The Contracting Authority may exercise the option at any time before the expiry of the Contract by sending a written notice to the Contractor.

### 1.2 Task Authorization

1.2.1 Work described at Annex A, Statement of Work will be performed under the Contract on an "as and when requested basis".

1.2.2 With respect to the Work mentioned under paragraph 1.2.1 of this clause,

1.2.2a) an obligation will come into force only when the Contractor receives a Task Authorization (TA), inclusive of any revisions, authorized and issued in accordance with this clause, and only to the extent designated in the authorized TA;

1.2.2b) the TA Authority and limit will be determined in accordance with paragraph 1.2.3 of this clause;

1.2.2c) the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense;

1.2.2d) the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A; and

1.2.2e) the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D, Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority.

### 1.2.3 TA Authority and Limit

1.2.3.1 "The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of **\$150,000.00 GST or HST included**. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor. "

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**1.2.3.2** The authority specified under paragraph 1.2.3.1 of this clause is granted subject to the sum specified in the Contract under clause 6.2 , Limitation of Expenditure - Cumulative Total of all authorized TAs, not being exceeded.

#### **1.2.4. Multiple contracts**

As more than one contract has been awarded for this requirement for each stream of Work specified in the Statement of Work, in Annex A, a request to perform a task will be sent in accordance with paragraph 1.2.5.1 of this clause to the first ranked contractor in the Contractors' order of ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to the next highest ranked contractor in the Contractors' order of ranking until another contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Three (3) contracts were awarded as a result of PWGSC bid solicitation number: 47175-12-8426 two (2) contracts for work-stream one (1) Internal Audit Services and one (1) contracts for work-stream three (3) Information Technology and Systems Audits specified in the Statement of Work, in Annex A. The Contractors' order of ranking is as follows:

#### **Work-stream one (1) Internal Audit**

Ranked first: Interis 55% or \$ 495,000.00 (GST/HST included)

Ranked second: Raymond Chabot Grant Thornton 45% or \$ 405,000.00 (GST/HST included)

#### **Work-stream three (3) Information Technology and Systems Audits**

Ranked first: Hallux 100% or \$ 900,000.00 (GST/HST included)

#### **1.2.5 TA Process**

**1.2.5.1** For each task or revision of a previously authorized task, the Project Authority will provide the Contractor with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

1. the task or revised task description of the Work required, including:
  - i. the details of the activities or revised activities to be performed;
  - ii. a description of the deliverables or revised deliverables to be submitted; and
  - iii. a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
2. the Contract security requirements applicable to the task or revised task;

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3. the Contract basis (bases) of payment applicable to the task or revised task; and
4. the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

**1.2.5.2** Within five (5) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum:

- 1 the total estimated cost proposed for performing the task or, as applicable, revised task;
    - a breakdown of that cost in accordance with Annex B, to be provided, as applicable, per milestone contained in the Schedule of Milestones ;
- and; for each resource proposed by the Contractor for the performance of the Work required who is not identified under the Specific Person (s) clause of the Contract :
- a. the name of the proposed resource;
  - b. the resume of the proposed resource; and
  - c. a demonstration that the proposed resource meets :
    - ii. the Contract security requirements (1.2.5.1.(2) above);
    - iii. \_\_\_\_\_ (insert the applicable requirements); and

### **1.2.5.3 TA Authorization**

**1.2.5.3.1** The TA Authority will authorize the TA based on:

1. the request submitted to the Contractor pursuant to paragraph 1.2.5.1 above;
2. the Contractor's response received, submitted pursuant to paragraph 1.2.5.2 above; and
3. the agreed total estimated cost for performing the task or, as applicable, revised task and, as applicable, the breakdown of that cost per milestone contained in the Schedule of Milestones.

**1.2.5.3.2** The TA Authority will authorize the TA provided each resource proposed by the Contractor for the performance of the Work required meets all the requirements specified under paragraph 1.2.5.2.(3) above.

**1.2.5.4** The authorized TA will be issued to the Contractor as an email attachment in PDF format). The original version will follow by mail.

### **1.2.6 Minimum Work Guarantee - All the Work - Authorized TAs**

**1.2.6.1** "Maximum Contract Value" means the sum specified in Contract clause 6.2, Limitation of Expenditure - Cumulative Total of All Authorized TAs; and "Minimum Contract Value" means 1% of the Maximum Contract Value.

**1.2.6.2** Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph 1.2.6.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the Work. Canada's maximum liability for Work requested in authorized TAs, performed by the



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Contractor and accepted by Canada must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority.

**1.2.6.3** In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.

**1.2.6.4** Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

### **1.2.7 Periodic Usage Reports - Contracts with TAs**

**1.2.7.1** The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract.

**1.2.7.2** No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing, in an electronic spreadsheet (such as MSOffice Excel), the data elements specified in paragraphs 1.2.7.3 and 1.2.7.4 below in the order they are presented. Where at the end of a reporting period, no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority.

The reporting periods are defined as follows:

1st quarter: April 1 to June 30;  
2nd quarter: July 1 to September 30;  
3rd quarter: October 1 to December 31; and  
4th quarter: January 1 to March 31.

A sample MSOffice spreadsheet containing the data elements contained in paragraphs 1.2.7.3 and 1.2.7.4 is provided in Annex E.

**1.2.7.3** For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the TA number appearing on the TA form;
- the date the task was authorized appearing on the TA form;
- the total estimated cost of the task (GST/HST extra) before any revisions appearing on the TA form;
- the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, than 2, etc:
  - the TA revision number;
  - the date the revision to the task was authorized;
  - the authorized increase or decrease (GST/HST extra);
  - the total estimated cost of the task (GST/HST extra) after authorization of the revision;
- the total cost incurred for the task (as last revised, as applicable), GST/HST extra;
- the total cost incurred and invoiced for the task (as last revised, as applicable), GST/HST extra;
- the GST/HST total amount invoiced;
- the total amount paid, GST/HST included;

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- the start and completion date of the task (as last revised, as applicable); and
- the active status (i.e., the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable).

**1.2.7.4** For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the sum (GST/HSTextra) specified in clause 6.2 Limitation of Expenditure - Cumulative Total of all Authorized TAs of the Contract as last amended **\$ 394,380.53**.
- the total cost incurred for all authorized tasks inclusive of any revisions, GST/HST extra;
- the total cost incurred and invoiced for all authorized tasks inclusive of any revisions, GST/HST extra;
- the GST/HST total amount invoiced for all authorized tasks inclusive of any revisions; and
- the total amount paid for all authorized tasks inclusive of any revisions, GST/HST extra.

## **2.0 Standard Clauses and Conditions**

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada.

### **2.1 General Conditions**

2035 (2011-5-16), General Conditions - Higher Complexity - Services, with the following modifications, will apply to and form part of this Contract.

2035 (2011-05-16), General Conditions - Services are modified as follows:

In section 01, Interpretation, delete the definition of Minister and replace it with the following:

Minister: The Minister is defined as the minister that enters into a Contract pursuant to the Supply Arrangement, be it the Minister of PWGSC or the Minister of the Authorized Client, as the case may be.

### **2.2 Specific Person(s) (Consult Annex B, BOP for the names of the proposed resources)**

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract: See Annex B Basis of Payment

## **3. Security Requirement**

1. The Contractor must, at all times during the performance of the Contract, hold a valid Facility Security Clearance at the level of SECRET, with approved Document Safeguarding at the level of SECRET, issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
2. The Contractor personnel requiring access to CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of SECRET, granted or approved by the CISD, PWGSC.
3. The Contractor MUST NOT utilize its Information Technology systems to electronically process, produce or store any sensitive CLASSIFIED information until CISD/PWGSC has

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issued written approval. After approval has been granted, these tasks may be performed at the level of SECRET.

4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.
5. The Contractor must comply with the provisions of the:
  - (a) Security Requirements Check List and security guide (if applicable), attached at Annex B;
  - (b) Industrial Security Manual (Latest Edition).

#### **4. Term of Contract**

##### **4.1 Period of the Contract**

The Work is to be performed during the period of January 1, 2012 to December 31, 2014.

##### **4.2 Option to Extend the Contract**

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

#### **5. Authorities**

##### **5.1 User Department Contracting Authority**

The Contracting Authority for the Contract is:

Robert Pilon  
Supply Specialist  
Public Works and Government Services Canada  
Acquisition Branch / Professional Services Procurement Directorate  
11 Laurier Street, PDP III, 10c1  
Telephone: 819-956-7509  
Facsimile: 819-956-2675  
E-mail address: Robert.Pilon@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

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## 5.2 Project Authority

The Project Authority for the Contract is:

Elaine Maheu  
 Senior Director  
 Internal Audit Division  
 Canada Border Service Agency  
 410 Laurier Avenue West, 11th Floor  
 Ottawa, Ontario, K1A 0L8  
 E-mail address: Elaine.Maheu@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

## 5.3 Contractor's Representative

Raymond Chabot Grant Thornton Consulting Inc.  
 2505 St. Laurent Blvd.  
 Ottawa, Ontario, K1H 1E4  
 E-mail: j @rcgt.ca

## 6. Payment

### A) Firm Lot Price:

This is a basis of payment that applies when the total amount payable to the contractor for all or, as applicable, a portion of the contractual obligations, is the firm price agreed upon by the contracting authority and the contractor, with no price breakdown (i.e. without a price breakdown of its various cost elements to show the details). This is a lot price.

### B) Limitation of Expenditure: The limitation of expenditure is a predetermined amount of money representing Canada's total liability to the contractor. The contractor is expected to do its best to satisfactorily complete all the work indicated in the contract to which this basis of payment applies without exceeding the limitation of expenditure. If the contractor cannot perform a part of the work without exceeding the limitation of expenditure, it is not legally required to perform this part of the work unless a negotiated increase to the limitation of expenditure has been previously included in the contract in writing by the Contracting authority, or, in the case of a TA, by the TA Approval Authority.

## 6.2 Canada's Total Responsibility

### 6.1 Basis of Payment for Approved Task Authorization (TA)

The following bases of payment will form part of the approved TA:

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### **6.1.1 Firm Lot Price TA**

In consideration of the Contractor satisfactorily completing all of its obligations under the approved TA, the Contractor will be paid the firm lot price stipulated in the approved TA, as determined in accordance with the basis of payment, in Annex B. Customs duty are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

### **6.1.2 TA subject to a Limitation of Expenditures**

The Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the approved TA, as determined in accordance with the basis of payment, in Annex B, to the limitation of expenditure specified in the approved TA.

Canada's total liability to the Contractor under the approved TA must not exceed the limitation of expenditure specified in the approved TA. Customs duties are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

No increase in the liability of Canada or in the price of the Work specified in the approved TA resulting from any design changes, modifications or interpretations of the Work will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the TA Approval Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the TA Approval Authority. The Contractor must notify the TA Approval Authority in writing as to the adequacy of this sum:

- (a) when it is 75 percent committed, or
  - (b) four (4) months before the final delivery date specified in the approved TA, or
  - (c) as soon as the Contractor considers that the approved TA funds are inadequate for the completion of the Work specified in the approved TA ,
- whichever comes first.

If the notification is for inadequate approved TA funds, the Contractor must provide to the TA Approval Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

### **6.2. Limitation of Expenditure - Cumulative Total of all Approved Task Authorizations**

1. Canada's total liability to the Contractor under the Contract for all approved Task Authorizations, inclusive of any amendments, must not exceed **\$ 394,380.53** Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.

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3. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
  - (a) when it is 75 percent committed, or
  - (b) four (4) months before the Contract expiry date, or
  - (c) as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure (contract clause 6.2, TA subject to a Limitation of Expenditure),  
whichever comes first.
4. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

### 6.3 Method of Payment

#### 6.3 Methods of Payment - Approved TA

Several or all of the following methods of payment will form part of the approved TA:

##### **A-Firm Lot Price TA**

For the Work specified in an approved firm lot price TA:

##### **B-Limitation of Expenditure TA**

For the Work specified in an approved TA subject to a limitation of expenditure:

##### **A-Single Payment**

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b) all such documents have been verified by Canada;
- c) the Work delivered has been accepted by Canada.

OR

##### **B-Milestone Payments (H3010C) with no holdback**

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if:

- a) an accurate and complete claim for payment using PWGSC-TPSGC 1111, Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- (b) all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives;

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- (c) all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

OR

#### **C-Monthly Payments**

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if:

- (a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- (b) all such documents have been verified by Canada;
- (c) the Work performed has been accepted by Canada.

#### **6.4 SACC Manual Clauses**

C0305C (2008-05-12) Cost Submission

H3027C (2010-01-11) Payment of Invoices by Credit Card

#### **6.5 Discretionary Audit**

C0705C (2010-01-11), Discretionary Audit

### **7. Invoicing Instructions**

1. In the case of a milestone or a progress payment, the Contractor must submit a claim for payment using form PWGSC-TPSGC 1111, Claim for progress payment.

Each claim must show:

- (a) all information required on form PWGSC-TPSGC 1111;
- (b) all applicable information detailed under the section entitled "Invoice Submission" of the general conditions;

Each claim must be supported by:

- (a) a copy of time sheets to support the time claimed;
  - (b) a copy of the invoices, receipts, vouchers for all direct expenses, travel and living expenses;
  - (c) a copy of the monthly progress report.
2. The Goods and Services Tax or Harmonized Sales Tax (GST/HST), as applicable, must be calculated on the total amount of the claim before the holdback is applied. At the time the holdback is claimed, there will be no GST/HST payable as it was claimed and payable under the previous claims for progress payments.
  3. The Contractor must prepare and certify one original and two (2) copies of the claim on form PWGSC-TPSGC 1111, and forward it to the Project Authority identified under the section entitled "Authorities" of the Contract for appropriate certification after inspection and acceptance of the Work takes place.

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The Project Authority will then forward the original and two (2) copies of the claim to the Contracting Authority for certification and onward submission to the Payment Office for the remaining certification and payment action.

4. The Contractor must not submit claims until all work identified in the claim is completed.

#### **7.1 Additional Invoicing Instructions**

1. An invoice for a single payment or a monthly payment cannot be submitted until all Work identified on the invoice is completed.
2. Each invoice must be supported by:
  - (a) a copy of time sheets to support the time claimed;
  - (b) a copy of the release document and any other documents as specified in the Contract;
  - (c) a copy of the invoices, receipts, vouchers for all direct expenses, travel and living expenses; and
  - (d) a copy of the monthly progress report.
3. Invoices must be distributed as follows:
  - (a) The original and one (1) copy must be forwarded to the following address for certification and payment: as appearing on the front page of the contract; and,
  - (b) One (1) copy must be forwarded to the Contracting Authority identified under article 5 of the Contract entitled "Authorities".

#### **8. Certifications**

**8.1** Compliance with the certifications provided by the Contractor in its bid is a condition of the Contract and subject to verification by Canada during the term of the Contract. If the Contractor does not comply with any certification or it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

#### **9. Applicable Laws**

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

#### **10. Priority of Documents**

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2011-05-16), General Conditions - Higher Complexity - Services;
- (c) the Supplemental General Conditions 4008 (2008-12-12) Personal information
- (d) Annex A, Statement of Work;
- (e) Annex B, Basis of Payment;
- (f) Annex C, Security Requirements Check List;
- (g) the signed Task Authorizations (including all of its annexes, if any) ; and



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(h) the Contractor's bid dated October 4, 2011

**11** SACC Manual clause A2000C (2006-06-16), Foreign Nationals (Canadian Contractor)

**12. Insurance**

SACC Manual clause G1005C (2008-05-12), Insurance

**13 SACC Manual clause**

A9068C (2010-01-11), Government Site Regulations

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## ANNEX A

### STATEMENT OF WORK

#### 1.0 TITLE

The Canada Border Services Agency requires Internal Audit professionals to conduct several types of internal audit engagements in support of the agency's Internal Audit and Program Evaluation Directorate.

#### 2.0 OBJECTIVE

To work with the Internal Audit and Program Evaluation Directorate (IAPED) of CBSA, in delivering on a range of specific internal audit projects. IAPED may request a complete team, a partial team, or a single resource expert in Internal Audit, IT Audit to conduct engagements in support of CBSA's Internal Audit Operations.

The Contractor and their proposed resource(s) must work with the internal audit staff of IAPED to carry out the work

#### 3.0 BACKGROUND

The CBSA is responsible for the administration and enforcement of approximately 90 domestic Acts and Regulations on behalf of other federal departments and agencies, as well as international agreements. With a budget in the order of \$1.9 billion and employing some 14,000 staff, it provides services at about 1,200 points across Canada and 40 international locations. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency; the Internal Audit operations have a staff of 37. In 2009-10 the Audit Committee reviewed and approved 12 internal audit reports and their management action plans, and 5 other assessments, surveys and similar projects. In 2010-11, the Audit Committee reviewed and approved nine internal audit reports and their management action plans, and eight other assessments, surveys and similar assignments.

#### 4.0 Description of Resource Categories

##### 4.1 Partner/Managing Director

May be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor, and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. Negotiates the final agreement for the Work on behalf of the firm. Supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. Reports progress of the project on an as needed basis and at key milestones in the life cycle. Meets with senior level auditees, as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

##### 4.2 Project Manager/Leader

Manages the project team during the planning, implementation and reporting phases of the audit Work. Ensures that resources are made available and that the project is developed and is fully implemented within agreed time, cost and performance parameters of the Contract. Determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. Defines and documents the objectives and scope for the project. Identifies problems impeding successful completion of the project and proposes, develops and implements significantly

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new or modified audit approaches to solve them. Reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. Meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. Prepares plans, charts, tables and diagrams to assist in presenting or displaying observations and recommendations

#### **4.3 Senior Auditor**

Develops and designs approaches and programs for significant segments of projects. Participates in the development of the overall plan and strategy for specific projects. Carries-out, or supervises auditors and junior auditors in the performance of project tasks according to approved programs or plans. Prepares and presents project observations and recommendations to the Project Manager/Leader for approval. Presents observations and findings from work completed to the Project Authority and to auditees. Drafts and revises audit reports.

#### **4.4 Auditor**

Participates in the planning, conduct and reporting phases of projects. Organizes and conducts project tasks according to approved programs or plans. Drafts portions of, or content leading to, drafts and final reports, including audit observations, conclusions and recommendations. Presents oral briefings and debriefings to auditees on assigned segments of projects.

#### **4.6 Audit Support Specialist**

Provides specialized knowledge and advice in support of the audit work being done by those in one or more professional categories described above. Depending on the nature of the requirement, audit support specialists may include experts in data extraction, data analysis and spreadsheet development statistical sampling, data recovery and reconstruction specialist, engineers, etc.

The requirement for audit support specialists must be addressed on a case-by-case basis with, and authorized by, the Contracting Authority, during the Request for Proposal stage in keeping with the Professional Audit Support Services Supply Arrangement.

### **5.0 SCOPE OF SERVICES**

CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

**Note:** The Bidder can bid on more than one work-stream but must submit one separate technical bid for each specified work-stream. Canada requests that the Bidder clearly identifies in the first pages of its bid which work-stream it is bidding on.

#### **5.1 Work-stream 1: Internal Audit Services**

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The range of activities under this work-stream could include:

- Value-for-money audit;
- Compliance audit;
- Assurance audit;

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- Management controls audit;
- Operational audit;
- Horizontal or sectoral audits led by the Comptroller General; and
- Develop audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit

#### **Minimum Mandatory Qualifications and Experience for the Resource Categories:**

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this work-stream. User departments cannot reduce these minimum requirements but, if necessary, user departments may increase these requirements at the Request for Proposal (RFP) stage:

#### **PARTNER/MANAGING DIRECTOR**

- Education/Professional Qualifications:
  - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA
- Experience:
  - o Must have a minimum of eight (8) cumulative years of audit experience within the past ten (10) years, including at least two (2) cumulative years of experience in internal audit.

#### **PROJECT MANAGER/LEADER**

- Education/Professional Qualifications
  - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA.
- Experience
  - o Must have a minimum of six (6) cumulative years experience of audit experience within the last ten (10) years including at least two (2) cumulative years experience in internal audit.

#### **SENIOR AUDITOR**

- Educational/Professional Qualifications
  - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA; **OR**
  - o A degree from a recognized university (identify university as per paragraph 5.0 above), which is relevant to the work-stream.
- Experience
  - o Must have a minimum of three (3) cumulative years of audit experience within the past ten (10) years.

#### **AUDITOR**

- Education/Professional Qualifications
  - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA; **OR**
  - o a degree from a recognized university (identify university as per paragraph 5.0 above) relevant to the work-stream.

### **6.0 TASKS**

Following contract award the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to advise which Internal Audit Projects from the initial contract period will be assigned to which Contractor.

The Work will involve, but will not be limited to, the following:

#### **PLANNING PHASE (MAY COMPRISE, BUT NOT LIMITED TO)**

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- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit;
- Identify, assess, discuss and document risks;
- The terms of reference, in consultation with the audit team, including identification of scope, objectives, sampling strategy, timing and resource requirements;
- Establish the audit requirements and procedures;
- Research, develop, and recommend various audit techniques;
- Evaluate and recommend alternative methods of achieving audit objectives;
- Identify and analyze applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks;
- Liaise with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies, frameworks, acts, policies, and directives in order to accurately develop the planning, examination phase document and tasks;
- Liaise, coordinate and work with the current CBSA audit team;
- Properly document minutes and decisions of meetings;
- Prepare audit program aligned with the terms of reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility; and
- Develop audit tasks that will allow for appropriate completion of the audit program

#### **CONDUCT PHASE - EXAMINATION TASKS (MAY COMPRISE, BUT NOT LIMITED TO)**

- Perform audit related work as and when requested by the Project Authority, as outlined in the approved Audit Program and as authorized by the RFP and Project Authority. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews;
- Gather sufficient, relevant, reliable and appropriate information to conduct audit procedures;
- Complete the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives;
- Analyze information and prepare written observations and conclusions as per template/format provided by the IAPED
- Bring any matters of significance to the attention of the Project Authority throughout the conduct of the audit;
- Lead and attend meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions comprised of subject matter experts; federal public service representatives and contract resources in both official languages as required;
- Liaise, coordinate and work with CBSA internal resources;
- Develop working papers in the audit working paper software TeamMate to support audit findings; and
- Document preliminary findings and prepare a minimum of three (3) professional presentation decks

**\*\*NOTE:** in addition to the activities outlined above in 5.2, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

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## 7.0 CLIENT SUPPORT

Upon initiation of each Task Authorization, the Project Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

## 8.0 DELIVERABLES and ASSOCIATED SCHEDULE

### REPORTING PHASE - REPORTING TASKS (MAY COMPRISE, BUT NOT LIMITED TO)

- Prepare for and conduct debriefings with auditee;
- Prepare draft report, which will provide findings and recommendations as per template/format provided by the IAPED. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- Prepare final draft report after receipt of comments and management responses from auditee; a turnaround time of two weeks will be required to provide comments to the Contractor.
- All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report;
- Ensure that the final draft report and supporting working papers successfully sustain a 3<sup>rd</sup> party quality assurance review; and

### REVIEW AND PROVIDE ADVICE ON THE ADEQUACY OF THE MANAGEMENT ACTION PLANS.

#### DELIVERABLES and ASSOCIATED SCHEDULE

Deliverables for each engagement must include the development of:

- Planning documentation, including a Terms of Reference and an Audit Program
- Detailed working papers throughout the examination phase to support audit evidence, findings and subsequent recommendations
- Update briefings and corresponding documents (as required) to the Project Authority throughout the course of the examination phase
- Final draft report substantiated by and cross-referenced to supporting documentation (working papers)

#### Note:

- All deliverables must conform to the templates, which will be provided by the Project Authority.
- CBSA will be responsible for any required translation.

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- All Working Papers must be turned over to the Internal Audit Services Directorate.

## 9.0 OFFICIAL LANGUAGES

Contractors must provide at least one (1) resource per category (except for Partner) for each Stream with the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.). Bidders must identify the linguistic profiles of each proposed resource within their submitted proposals.

## 10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 410 Laurier Ave W, Ottawa, Ontario, where the files are located. There is no travel expected under work-stream three (3) Information Technology and Systems Audits.

## 11.0 TRAVEL

If travel is required, it will be specified at the time of the task authorization. See Annex B, Basis of Payment for Treasury Board Guidelines.

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## ANNEX B

### BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$Days\_worked = \frac{Hours\_Worked}{7.5\_hours\_per\_day}$$

### OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.



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## A- Contract Period(s) (From January 1, 2012 to December 31, 2014)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

### 1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

### WORKSTREAM # 1 Internal Audit Services

	WORKSTREAM # 1 Internal Audit	ALL-INCLUSI VE PER DIEM RATE (in Cdn \$)	ALL-INCL USIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSI VE PER DIEM RATE (in Cdn \$)
		Contract Period 1	Contract Period 2	Contract Period 3
		January 1 2012 to December 31, 2012	January 1, 2013 to December 31, 2013	January 1, 2014 to December 31, 2014
Resource Category	Resource Name			
<b>1</b>	<b>Contract Period</b>			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1c	Senior Auditor			
1d	Auditor			

**Total Estimated Cost of Professional Fees specified in BOP E 6.1.2 for a TA Limitation of Expenditure for work-stream one (1): \$ 394,380.53**

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## 2.0 Cost Reimbursable Expenses

### 2.1 Authorized travel and living expenses for Work performed outside the National Capital Region (NCR) only

For the requirements relative to travel described in Annex A section(s) of the Statement of Work in Annex A.

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for profit and administrative overhead, in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the Treasury Board Travel Directive, and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Technical/Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Canada will not accept any travel and living expenses for:

- a. Work performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act*, R.S.C. 1985, c. N-4, S.2. *The National Capital Act* is available on the Justice Website: Department of Justice;
- b. Any travel between the Contractor's place of business and the NCR; and
- c. Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all inclusive per diem rates specified in subsection A-1.0 above.

### 2.2 Canada's Total Liability - Authorized Travel and Living Expenses

1. Canada's total liability to the Contractor under the Contract for authorized travel and living expenses must not exceed **\$10,619.47** (HST extra), for contract period and option years. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - (a) when it is 75 percent committed, or
  - (b) four (4) months before the Contract expiry date, or
  - (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

Contract No. - N° du contrat  
 47175-128426/003/ZQ

Amd. No. - N° de la modif.

Buyer ID - Id de l'acheteur

Client Ref. No. - N° de réf. du client  
 1000298426

File No. - N° du dossier  
 010zq47175-128426

010zq  
 CCC No./N° CCC - FMS No/ N° VME

- whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

**Total Estimated Cost to a Limitation of Expenditure for Travel & Living : \$ 10,619.47**

### 3.0 Total Estimated Cost- Contract Period (1.0 + 2.0): \$ 405,000.00

4.0 With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority, and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

## B- Option to Extend the Term of the Contract

### B-Extended Contract Period (From January 1, 2015 to December 31, 2016)

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

	Work-stream # 1 Internal Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 1 January 1, 2015 to December 31, 2015	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 2 January 1, 2016 to December 31, 2016
	Resource Name		
2	Optional Periods		
2a	Partner/Managing Director		
2b	Project Manager/Leader		
2c	Senior Auditor		
2d	Auditor		

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## **ANNEX C**

### **SECURITY REQUIREMENTS CHECK LIST**

**See attached**

Contract No. - N° du contrat  
47175-128426/003/ZQ

Amd. No. - N° de la modif.

Buyer ID - Id de l'acheteur

010zq

Client Ref. No. - N° de réf. du client  
1000298426

File No. - N° du dossier  
010zq47175-128426

CCC No./N° CCC - FMS No/ N° VME

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***TASK AUTHORIZATION FORM-  
FORMULAIRE D'AUTORISATION DE TACHE  
ANNEX D***

See attached



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Requisition #1000332233  
Contract #2017001254

**Purchasing Office — Bureau des Achats:**

Canada Border Services Agency  
355 North River Road, Vanier Tower B, 17<sup>th</sup> Floor  
Ottawa, ON K1A 0L8

Agence des services frontaliers du Canada  
355 rue North River, Vanier Tour B, 17<sup>e</sup> étage  
Ottawa, ON K1A 0L8

**Title — Sujet:**  
**Peer Practice**

**Contract No. — No du contrat:**  
**2017001254**

**Contract — Contrat**

Your proposal is accepted to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods and/or services, or construction listed herein and on any attached sheets at the price or prices set out thereof.

Nous acceptons votre proposition de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, et/ou les services ou la construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

**D.D.P. — D.D.P.:**  
**Destination of Goods, Services, And Construction —**  
**Destination des biens, services et construction**  
See herein — voir aux présentes

**Invoices to be sent to — Factures Envoyer à :**  
**vendors-fournisseurs@cbsa-asfc.gc.ca**

**The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :**

Signature

11/1/16

Date

**Name, title of person authorized to sign (type or print)**  
**Nom et titre du signataire autorisé (caractère d'impression)**

**Contracting Authority — Autorité contractante :**  
Nancy Cleroux

**Telephone No. — No de telephone:**  
(343) 291-5727

**Fax No. — No de télécopieur :**  
(343) 291-5722

**E-Mail Address — Courriel:**  
Nancy.cleroux@cbsa-asfc.gc.ca

**Total Estimated Cost (HST incl.) /Coût total estimatif (TVH incl.):**  
**\$24,973.00**

**Currency Type – Genre de devise :**  
**CAD**

**Vendor / Firm Name and Address —**  
**Raison sociale et adresse du fournisseur/de l'entrepreneur :**

**HIA Quality Services, LLC**  
**1035 Greenwood Blvd Ste 300**  
**Lake Mary, FL 32746**

**Signed for the President by — Signé pour le Président par :**

Signature

Date

**Name and Position Title — Nom et Titre du poste**

Nancy Cleroux  
Senior Contracting Officer  
Strategic Procurement and Contracting Operations  
Division  
Canada Border Services Agency



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Requisition #1000332233  
Contract #2017001254

## **CONTRACT CLAUSES**

1. Statement of Work
2. Standard Clauses and Conditions
3. Security Requirement
4. Term of Contract
5. Authorities
6. Payment
7. Invoicing Instructions
8. Certifications
9. Applicable Laws
10. Priority of Documents
11. Foreign Nationals (Canadian Contractor)
12. Insurance
13. Safeguarding Electronic Media
14. Access to Canada's Property and Facilities

## **List of Annexes:**

- |         |                                |
|---------|--------------------------------|
| Annex A | Statement of Work              |
| Annex B | Basis of Payment               |
| Annex C | Security Requirement Checklist |



## CONTRACT CLAUSES

The following clauses and conditions apply to and form part of the contract.

### 1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Requirement at Annex A.

### 2. Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

#### 2.1 General Conditions

2035(2016-04-04), Services – Higher Complexity, apply to and form part of this contract.

### 3. Security Requirement

#### SECURITY REQUIREMENT FOR CANADIAN SUPPLIER: PWGSC FILE COMMON-PS-SRCL#19

1. The Contractor/Offeror must, at all times during the performance of the Contract/Standing Offer/Supply Arrangement, hold a valid Facility Security Clearance at the level of **SECRET**, issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).

2. The Contractor/Offeror personnel requiring access to PROTECTED/CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of **SECRET** as required, granted or approved by CISD/PWGSC.

3. The Contractor/Offeror MUST NOT remove any PROTECTED/CLASSIFIED information from the identified work site(s), and the Contractor/Offeror must ensure that its personnel are made aware of and comply with this restriction.

4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.

5. The Contractor/Offeror must comply with the provisions of the:

- a) Security Requirements Check List and security guide (if applicable), attached at Annex C;
- b) *Industrial Security Manual* (Latest Edition).

**NOTE:** There are multiple levels of personnel security screenings associated with this file. In this instance, a Security Classification Guide must be added to the SRCL clarifying these screenings. The Security Classification Guide is normally generated by the organization's project authority and/or security authority.





#### **4. Term of Contract**

##### **4.1 Period of the Contract**

The period of the Contract is from November 2, 2016 to March 31, 2016.

#### **5. Authorities**

##### **5.1 Contracting Authority**

The Contracting Authority for the Contract is:

Name: Nancy Cleroux  
Title: Senior Contracting Officer  
Organization: Canada Border Services Agency (CBSA)  
Division: Strategic Procurement and Contracting Operations Directorate  
Address: 355 North River Road, Vanier Tower B, 17<sup>TH</sup> Floor, Ottawa ON K1A 0L8  
Telephone: (343) 291-5723  
Facsimile: (343) 291-5722  
E-mail address: [Nancy.Cleroux@cbsa-asfc.gc.ca](mailto:Nancy.Cleroux@cbsa-asfc.gc.ca)

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

##### **5.2 Project Authority**

The Project Authority for the Contract is:

Name: Marianne Thouin  
Title: Director  
Organization: Canada Border Services Agency (CBSA)  
Division: Internal Audit  
Address: 171 Slater  
Ottawa ON K1A 0L8  
Telephone: (613) 941-7212  
E-mail address: [Marianne.Thouin@cbsa-asfc.gc.ca](mailto:Marianne.Thouin@cbsa-asfc.gc.ca)

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.



### 5.3 Contractor's Representative

Name:  
Organization: IIA Quality Services, LLC  
Address : 1035 Greenwood Blvd Ste 300  
Lake Mary, FL 32746  
Telephone: 1-407-937-1399  
E-mail address: [@theiia.org](mailto:@theiia.org)

## 6. Payment

### 6.1 Basis of Payment

The Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work, as determined in accordance with the Basis of Payment in Annex B, to a limitation of expenditure of **\$22,100.00**. Customs duties are excluded and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

### 6.2 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed **\$22,100.00CAD**. Customs duties are excluded and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - a. when it is 75 percent committed, or
  - b. four (4) months before the contract expiry date, or
  - c. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

### 6.4 Method of Payment

*SACC Manual* clause H1000C (2008-05-12) Single Payment



## 7. Invoicing Instructions

All invoices must be submitted using one of the following methods (only one copy of the invoice should be sent to the Agency):

1. **Email (preferred method):** Only legible electronic (PDF, Word, Excel) files will be accepted; all others will be returned.  
[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)  
This email address is to be used for submitting invoices and for payment status inquiries.
2. **Mail**  
Canada Border Services Agency  
NIRU  
105 McGill Street, Piece 260-01, 2<sup>nd</sup> floor  
Montreal, QC H2Y 2E7

A copy of the invoice must be sent to the following location: [nancy.cleroux@cbsa-asfc.gc.ca](mailto:nancy.cleroux@cbsa-asfc.gc.ca)

### **Direct Deposit:**

The Government of Canada will soon be phasing out federal government cheques; we strongly encourage Businesses that supply goods and services to the Government of Canada to enrol in direct deposit for account payable.

Please contact [ca-ci@cbsa-asfc.gc.ca](mailto:ca-ci@cbsa-asfc.gc.ca) to obtain additional information, to confirm direct deposit enrolment process and the steps to be followed.

**IMPORTANT NOTE: If a supplier omits any required information pertaining to payment processing from the invoice, the invoice will be returned at the discretion of the CBSA and will not be paid until valid payment referencing is provided.**

## 8. Certifications

There are no certifications associated with this requirement.

## 9. Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

## 10. Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04) General Conditions - Higher Complexity - Services;
- (d) Annex A, Statement of Work;
- (e) Annex B, Basis of Payment;
- (f) Annex C, Security Requirement Check List;
- (g) Contractor's Proposal dated September 6<sup>th</sup>, 2016(revised)



#### **11. Foreign Nationals (Canadian Contractor)**

*SACC Manual* clause A2000C (2006-06-16) Foreign Nationals (Canadian Contractor)

#### **12. Insurance**

*SACC Manual* clause G1005C (2008-05-12) Insurance

#### **13. Safeguarding Electronic Media**

Before using them on Canada's equipment or sending them to Canada, the Contractor must use a regularly updated product to scan electronically all electronic media used to perform the Work for computer viruses and other coding intended to cause malfunctions. The Contractor must notify Canada if any electronic media used for the Work are found to contain computer viruses or other coding intended to cause malfunctions.

If magnetically recorded information or documentation is damaged or lost while in the Contractor's care or at any time before it is delivered to Canada in accordance with the Contract, including accidental erasure, the Contractor must immediately replace it at its own expense.

#### **14. Access to Canada's Property and Facilities**

Canada's property, facilities, equipment, documentation, and personnel are not automatically available to the Contractor. If the Contractor would like access to any of these, it is responsible for making a request to the Technical Authority. Unless expressly stated in the Contract, Canada has no obligation to provide any of these to the Contractor. If Canada chooses, in its discretion, to make its property, facilities, equipment, documentation or personnel available to the Contractor to perform the Work, Canada may require an adjustment to the Basis of Payment and additional security requirements may apply.



## ANNEX A STATEMENT OF WORK

### Title:

Peer Practice Inspection Consulting

### Objective:

To engage a qualified and experienced quality assessor to work as an Independent Coach with the Peer Practice Inspection team in conducting the CBSA Internal Audit Practice Inspection.

### Background:

The practice inspection methodology is primarily based on The Institute of Internal Auditors (IIA) Quality Assessment Manual. The Manual considers the effectiveness of internal audit in the eyes of the audit committee, senior management and other stakeholders.

Standard 1312 - External Assessments of the *IIA Standards* requires that an external assessment of the internal audit function be conducted every five years by a qualified, independent assessor or assessment team from outside the organization. The *IIA Standards* also require that the CAE discuss with the Audit Committee the qualifications and independence of the external assessor or assessment team, including any potential conflict of interest, and communicate the results of the quality assurance and improvement program to senior management and the Audit Committee.

### Scope:

In this practice inspection approach, the Government of Canada peer inspection team will enlist a qualified and experienced quality assessor to work as an Independent Coach with a Chief Audit Executive (CAE) from another government department. The contractor will guide, coach, and provide on-the-job training in all aspects of the Peer Practice Inspection.. This includes on- and off-site work.

### Tasks/Technical Specifications:

The Independent Coach will guide the practice inspection team to write a report expressing an opinion on the IA activity's conformance with the Standards, Definition of Internal Auditing and the Code of Ethics.

Under the guidance of the Independent Coach, the peer inspection team will complete the following:

- Provide an opinion as to whether the IA activity conforms to The IIA's *Standards* Definition and Code of Ethics.
- Review implementation of the *Standards* including the existence of a quality assurance process.
- Assess the efficiency and effectiveness of the IA activity in light of (a) its charter, (b) expectations of the audit committee, executive management, and the CAE, and (c) its current needs, exposures to performing at less than an effective level, and the future direction and goals of the organization.
- Identify opportunities and offer ideas and counsel for improving performance. By implementing selected successful practices, the IA activity can add increased value to management and the audit committee and further promote the image and credibility of the IA activity within the organization.
- Review interaction with the other members of the governance process and involvement in the enterprise risk assessment process, the building of the audit universe and preparation of audit schedules. This includes assessing its annual and long-range audit plans to determine whether audit areas represent current and future business plans, strategy, exposures, and operations.



- Determine the perception of internal auditing through interviews and surveys with executive management and customers. Provide insights into their level of satisfaction with internal auditing's services, along with appropriate suggested changes.
- Review and identify ways to enhance policies and practices, as well as coordination with external auditors.

The Independent Coach will provide on-the-job Practice Inspection training to the Government of Canada peer team members to help build capacity for future inspections. Specifically, in this context, the responsibilities of the Independent Coach are as follows:

- Provide an outside, independent, objective influence over inspection processes, decisions, evaluations, recommendations and report;
- With the CAE Team Lead, ensure all aspects of the inspection are carried out in accordance with the systematic, disciplined approach of the IIA's internationally accepted Quality Assessment Manual methodology;
- Coordinated through the CAE Team Lead, provide on-the-job quality assessment training, mentoring and coaching to the inspection team both remotely during the pre-site work and in person during the on-site;
- In all aspects of the inspection, ensure maximum quality assessment knowledge transfer to the team in order to contribute to capacity development;

#### **Travel:**

The Independent Coach will travel to Ottawa to conduct the Peer Practice Inspection.

#### **Deliverables:**

The Independent Coach will provide the following deliverables:

- On-the-job quality assessment training, mentoring and coaching both remotely during the pre-site work and in person during the on-site of the quality assessment;
- Results of a survey of client and staff satisfaction with a comparison to the CAE as well as IIA Quality Services historical data;
- Guidance in interpreting Global Audit Information Network (GAIN) data;
- Personal consultation on techniques that may benefit the IA activity; and
- Guidance and support to the Peer Inspection team with the development of a detailed report including the following
  - Executive Summary
    - Opinion as to the organization's current conformance with The IIA's *Standards*.
    - Scope and methodology.
    - Strengths (successful practices currently performed).
    - Summary of observations.
  - Detailed Observations and Recommendations (with management response)
    - Part 1: Considerations for the Audit Committee/Executive Management.
    - Part 2: Considerations for Internal Audit.

All activities will be conducted in English, and guidance provided must ensure that the deliverables conform to the templates contained in the IIA Quality Assessment Manual. The CBSA will be responsible for any required translation.



Canada Border  
 Services Agency

Agence des services  
 frontaliers du Canada

Requisition #1000332233  
 Contract #2017001254

**Project Schedule:**

Date	Activities and Deliverables
December 12-16, 2016	On-site preparation, interviews and guidance regarding tests performed
March 31, 2017	CBSA Audit Committee Meeting (attendance via tele- or web-conference)

**Constraints:**

At no time and in no way is protected or classified CBSA information to be removed from CBSA sites, nor will access to or from the contractor's IT systems through the use of a session or line (e.g VPN) be permitted. Only the person identified as a resource in the Peer Inspection Proposal, Archie Thomas, will have access to the CBSA documents and information and must comply with CBSA internal security policies, directives, standards, and guidelines at all times during the contract.

**Client Support:**

The contractor will be provided with a CBSA user ID, password, workstation or laptop, email address, and other materials (supporting documentation) as required in order to process, store, and/or transmit CBSA data on the CBSA network during the contract. The use of contractor IT systems is not permitted to process, store, and/or transmit protected or classified CBSA data.



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Requisition #1000332233  
Contract #2017001254

## ANNEX B BASIS OF PAYMENT

- 1.0 The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.**

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract, the Contractor will be paid a firm price, of \$22,100.00 CAD, travel & expense all inclusive, Taxes are extra if applicable.

Services			Total For Contract
Peer inspection		\$22,100.00	\$22,100.00
		<b>Total</b>	\$22,100.00





ANNEX C  
SECURITY REQUIREMENTS CHECK LIST



Government  
of Canada

Gouvernement  
du Canada

Contract Number / Numéro du contrat

1000332233

Security Classification / Classification de sécurité

SECURITY REQUIREMENTS CHECK LIST (SRCL)  
LISTE DE VÉRIFICATION DES EXIGENCES RELATIVES À LA SÉCURITÉ (LVERS)

PART A - CONTRACT INFORMATION / PARTIE A - INFORMATION CONTRACTUELLE		
1. Originating Government Department or Organization Ministère ou organisme gouvernemental d'origine CBSA		2. Branch or Directorate / Direction générale ou Direction Internal Audit & Program Evaluation
3. a) Subcontract Number / Numéro du contrat de sous-traitance	3. b) Name and Address of Subcontractor / Nom et adresse du sous-traitant The Institute of Internal Auditors	
4. Brief Description of Work - Brève description du travail Peer Practice Inspection Consulting		
5. a) Will the supplier require access to Controlled Goods? Le fournisseur aura-t-il accès à des marchandises contrôlées? <input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui		
5. b) Will the supplier require access to unclassified military technical data subject to the provisions of the Technical Data Control Regulations? Le fournisseur aura-t-il accès à des données techniques militaires non classifiées qui sont assujetties aux dispositions du Règlement sur le contrôle des données techniques? <input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui		
6. Indicate the type of access required - Indiquer le type d'accès requis		
6. a) Will the supplier and its employees require access to PROTECTED and/or CLASSIFIED information or assets? (Le fournisseur ainsi que les employés auront-ils accès à des renseignements ou à des biens PROTÉGÉS et/ou CLASSIFIÉS?) (Specify the level of access using the chart in Question 7. c) (Préciser le niveau d'accès en utilisant le tableau qui se trouve à la question 7. c) <input type="checkbox"/> No / Non <input checked="" type="checkbox"/> Yes / Oui		
6. b) Will the supplier and its employees (e.g. cleaners, maintenance personnel) require access to restricted access areas? No access to PROTECTED and/or CLASSIFIED information or assets is permitted. (Le fournisseur et ses employés (p.ex. nettoyeurs, personnel d'entretien) auront-ils accès à des zones d'accès restreintes?) L'accès à des renseignements ou à des biens PROTÉGÉS et/ou CLASSIFIÉS n'est pas autorisé. <input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui		
6. c) Is this a commercial courier or delivery requirement with no overnight storage? S'agit-il d'un contrat de messagerie ou de livraison commerciale sans entreposage de nuit? <input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui		
7. a) Indicate the type of information that the supplier will be required to access / Indiquer le type d'information auquel le fournisseur devra avoir accès		
Canada <input checked="" type="checkbox"/>	NATO / OTAN <input type="checkbox"/>	Foreign / Étranger <input type="checkbox"/>
7. b) Release restrictions / Restrictions relatives à la diffusion		
No release restrictions / Aucune restriction relative à la diffusion <input checked="" type="checkbox"/>	All NATO countries / Tous les pays de l'OTAN <input type="checkbox"/>	No release restrictions / Aucune restriction relative à la diffusion <input type="checkbox"/>
Not releasable / À ne pas diffuser <input type="checkbox"/>		
Restricted to: / Limité à: <input type="checkbox"/>	Restricted to: / Limité à: <input type="checkbox"/>	Restricted to: / Limité à: <input type="checkbox"/>
Specify country(ies) / Préciser le(s) pays:	Specify country(ies) / Préciser le(s) pays:	Specify country(ies) / Préciser le(s) pays:
7. c) Level of information / Niveau d'information		
PROTECTED A / PROTÉGÉ A <input type="checkbox"/>	NATO UNCLASSIFIED / NATO NON CLASSIFIÉ <input type="checkbox"/>	PROTECTED A / PROTÉGÉ A <input type="checkbox"/>
PROTECTED B / PROTÉGÉ B <input type="checkbox"/>	NATO RESTRICTED / NATO DIFFUSION RESTREINTE <input type="checkbox"/>	PROTECTED B / PROTÉGÉ B <input type="checkbox"/>
PROTECTED C / PROTÉGÉ C <input type="checkbox"/>	NATO CONFIDENTIAL / NATO CONFIDENTIEL <input type="checkbox"/>	PROTECTED C / PROTÉGÉ C <input type="checkbox"/>
CONFIDENTIAL / CONFIDENTIEL <input type="checkbox"/>	NATO SECRET <input type="checkbox"/>	CONFIDENTIAL / CONFIDENTIEL <input type="checkbox"/>
SECRET / SECRET <input checked="" type="checkbox"/>	COSMIC TOP SECRET / COSMIC TRÈS SECRET <input type="checkbox"/>	SECRET / SECRET <input type="checkbox"/>
TOP SECRET / TRÈS SECRET <input type="checkbox"/>		TOP SECRET / TRÈS SECRET <input type="checkbox"/>
TOP SECRET (SIGINT) / TRÈS SECRET (SIGINT) <input type="checkbox"/>		TOP SECRET (SIGINT) / TRÈS SECRET (SIGINT) <input type="checkbox"/>

Security Classification / Classification de sécurité



Government of Canada /  
Gouvernement du Canada

Contract Number / Numéro du contrat

1000332233

Security Classification / Classification de sécurité

## PART A (continued) / PARTIE A (suite)

- |   |   |                                     |
|---|---|-------------------------------------|
| <p>4. This document requires access to PROTECTED and/or CLASSIFIED COMSEC information or assets?<br/>         Ce document aura-t-il accès à des renseignements ou à des biens COMSEC désignés PROTÉGÉS et/ou CLASSIFIÉS?</p> <p>If so, specify the level of sensitivity.<br/>         S'il y a lieu, indiquer le niveau de sensibilité :</p>              | <input checked="" type="checkbox"/> No<br>Non | <input type="checkbox"/> Yes<br>Oui |
| <p>5. Will this document require access to extremely sensitive INFOSEC information or assets?<br/>         Le présent document aura-t-il accès à des renseignements ou à des biens INFOSEC de nature extrêmement délicate?</p> <p>(Specify title(s) of material / Titre(s) abrégé(s) du matériel :</p> <p>(Document identifier / Numéro du document :</p> | <input checked="" type="checkbox"/> No<br>Non | <input type="checkbox"/> Yes<br>Oui |

## PART B - PERSONNEL (SUPPLIER) / PARTIE B - PERSONNEL (FOURNISSEUR)

10. Personal security screening level required / Niveau de contrôle de la sécurité du personnel requis
- |  |   |  |  |
|--|---|--|--|
| <input type="checkbox"/> PUBLIC STATUS<br>COTE DE FIABILITE        | <input type="checkbox"/> CONFIDENTIAL<br>CONFIDENTIEL           | <input checked="" type="checkbox"/> SECRET<br>SECRET | <input type="checkbox"/> TOP SECRET<br>TRÈS SECRET               |
| <input type="checkbox"/> TOP SECRET - SIGHT<br>TRÈS SECRET - SIGHT | <input type="checkbox"/> NATO CONFIDENTIAL<br>NATO CONFIDENTIEL | <input type="checkbox"/> NATO SECRET<br>NATO SECRET  | <input type="checkbox"/> COSMIC TOP SECRET<br>COSMIC TRÈS SECRET |
| <input type="checkbox"/> SET-ACCESS<br>ACCÈS AU LIEU               |   |  |  |
- Special comments / Commentaires spéciaux : \_\_\_\_\_
- Granted to Archie Robert Thomas - CBSA - August 23, 2016
- NOTE: If multiple levels of screening are identified, a Security Classification Guide must be provided.  
REMARQUE: Si plusieurs niveaux de contrôle de sécurité sont requis, un guide de classification de la sécurité doit être fourni.

## PART C - SAFEGUARDS (SUPPLIER) / PARTIE C - MESURES DE PROTECTION (FOURNISSEUR)

## INFORMATION / ASSETS / RENSEIGNEMENTS / BIENS

10. Will the supplier be required to receive and store PROTECTED and/or CLASSIFIED information or assets on its site or premises?  
(Le fournisseur sera-t-il tenu de recevoir et d'entreposer sur place des renseignements ou des biens PROTÉGÉS et/ou CLASSIFIÉS?) ☒ No / Non ☐ Yes / Oui
11. Will the supplier be required to safeguard COMSEC information or assets?  
(Le fournisseur sera-t-il tenu de protéger des renseignements ou des biens COMSEC?) ☒ No / Non ☐ Yes / Oui

## PRODUCTION

- 13 c) Will the production (manufacture, and/or repair and/or modification) of PROTECTED and/or CLASSIFIED material or equipment occur at the supplier's site or premises?  
Les installations du fournisseur serviront-elles à la production (fabrication et/ou réparation et/ou modification) de matériel PROTECTED and/or CLASSIFIED? ☒ No / Non ☐ Yes / Oui

## INFORMATION TECHNOLOGY (IT) MEDIA / SUPPORT RELATIF À LA TECHNOLOGIE DE L'INFORMATION (TI)

- |  |   |                                     |
|--|---|-------------------------------------|
| 13. d) Will the supplier be required to use its IT systems to electronically process, produce or store PROTECTED and/or CLASSIFIED information or data?<br>Le fournisseur sera-t-il tenu d'utiliser ses propres systèmes informatiques pour traiter, produire ou stocker électroniquement des renseignements ou des données PROTÉGÉS et/ou CLASSIFIÉS? | <input checked="" type="checkbox"/> No<br>Non | <input type="checkbox"/> Yes<br>Oui |
| 14. e) Will there be an electronic link between the supplier's IT systems and the government department or agency?<br>Y a-t-il un lien électronique entre le système informatique du fournisseur et celui du ministère ou de l'agence gouvernementale?   | <input checked="" type="checkbox"/> No<br>Non | <input type="checkbox"/> Yes<br>Oui |

Security Classification / Classification de sécurité

Canada<sup>11</sup>



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Requisition #1000332233  
Contract #2017001254



Government of Canada  
Gouvernement du Canada

Contract Number / Numéro du contrat <b>1000332233</b>
Security Classification / Classification de sécurité

**PART C (continued) / PARTIE C (suite)**

For users completing the form manually use the summary chart below to indicate the category(ies) and level(s) of safeguarding required at the supplier's site(s) or premises.  
Les utilisateurs qui remplissent le formulaire manuellement doivent utiliser le tableau récapitulatif ci-dessous pour indiquer, pour chaque catégorie, les niveaux de sauvegarde requis aux installations du fournisseur.

For users completing the form online (via the Internet), the summary chart is automatically populated by your responses to previous questions.  
Dans le cas des utilisateurs qui remplissent le formulaire en ligne (par Internet), les réponses aux questions précédentes sont automatiquement copiées dans le tableau récapitulatif.

**SUMMARY CHART / TABLEAU RÉCAPITULATIF**

Category Catégorie	PROTECTED PROTÉGÉ			CLASSIFIED CLASSIFIÉ			NATO				COSMIC				COMSEC			
	A	B	C	Confidential Confidentiel	Secret	Top Secret Très Secret	NATO Restricted NATO Diffusion Restreinte	NATO Confidential	NATO Secret	COSMIC Top Secret COSMIC Très Secret	Protected Protégé	Confidential Confidentiel	Secret	Top Secret Très Secret	Protected Protégé	Confidential Confidentiel	Secret	Top Secret Très Secret
Information / Assets Renseignements / Biens	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Production	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT Media Support IT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IT Link Lien électronique	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

12. a) Is the description of the work contained within this SRCL PROTECTED and/or CLASSIFIED?  
La description du travail visé par la présente LVERS est-elle de nature PROTÉGÉE et/ou CLASSIFIÉE? ☒ No / Non ☐ Yes / Oui
- If Yes, classify this form by annotating the top and bottom in the area entitled "Security Classification".  
Dans l'affirmative, classifiez le présent formulaire en indiquant le niveau de sécurité dans la case intitulée « Classification de sécurité ».
12. b) Will the document attached to this SRCL be PROTECTED and/or CLASSIFIED?  
La documentation associée à la présente LVERS sera-t-elle PROTÉGÉE et/ou CLASSIFIÉE? ☒ No / Non ☐ Yes / Oui
- If Yes, classify this form by annotating the top and bottom in the area entitled "Security Classification" and indicate with attachments (e.g. SECRET with Attachments).  
Dans l'affirmative, classifiez le présent formulaire en indiquant le niveau de sécurité dans la case intitulée « Classification de sécurité » au haut et au bas du formulaire et indiquer qu'il y a des pièces jointes (p. ex. SECRET avec des pièces jointes).

Security Classification / Classification de sécurité
--

Canada



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Requisition #1000332233  
Contract #2017001254

Gouvernement  
du Canada

Contract Number / Numéro du contrat <b>1000332233</b>
Security Classification / Classification de sécurité

<b>PART D AUTHORIZATION / PARTIE D AUTORISATION</b>			
1. Designation Project Authority / Charge de projet de l'organisme Name (print) - Nom (en lettres imprimées) Dena Palamedes		Title - Titre Director General	
Telephone no. - N° de téléphone (613) 941-7216		Facsimile - Télécopieur	E-mail address - Adresse courriel dena.palamedes@cbna.asfc.gc.ca
Signature 		Date 2016-08-25	
2. Designation Security Authority / Responsable de la sécurité de l'organisme Name (print) - Nom (en lettres imprimées) Anne Gaudette		Title - Titre Security Manager	
Telephone no. - N° de téléphone 343-291-7770		Facsimile - Télécopieur 343-291-7778	E-mail address - Adresse courriel anne.gaudette@cbna.asfc.gc.ca
Signature 		Date SEP 29 2016	
3. Additional instructions (e.g. Security Guide, Security Classification Guide) attached? Des instructions supplémentaires (p. ex. Guide de sécurité, Guide de classification de la sécurité) sont-elles jointes? <input checked="" type="checkbox"/> No / Non <input type="checkbox"/> Yes / Oui			
4. Procurement Officer / Agent d'approvisionnement Name (print) - Nom (en lettres imprimées)		Title - Titre	
Telephone no. - N° de téléphone		Facsimile - Télécopieur	E-mail address - Adresse courriel
Signature		Date	
5. Contracting Security Authority / Autorité contractante en matière de sécurité Name (print) - Nom (en lettres imprimées)		Title - Titre	
Telephone no. - N° de téléphone		Facsimile - Télécopieur	E-mail address - Adresse courriel
Signature		Date	

Security Classification / Classification de sécurité
--

Canada



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Services Agency

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**Purchasing Office — Bureau des Achats :**  
Canada Border Services Agency  
473 Albert Street 8th Floor  
Ottawa, ON K1A 0L8  
Agence des services frontaliers du Canada  
473 rue Albert, 8ième étage  
Ottawa, ON K1A 0L8

**Title — Sujet:**  
Statistical Sampling

**Contract No. — No du contract:**  
2018001846

**Contract — Contrat**

You are requested to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out thereof.

Nous vous demandons de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

**D.D.P. — D.D.P.:**  
Destination of Goods, Services, And Construction —  
Destination des biens, services et construction  
See herein — voir aux présentes

**Invoices to be sent to — Factures Envoyer à :**

Canadian Border Services Agency/ Finance  
473 Albert Street 5th Floor  
Ottawa, ON K1A 0L8

**The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :**

*Brian Levy*

Signature

Date 05 March 2018

**Name, title of person authorized to sign (type or print) —  
Nom et titre du signataire autorisé (caractère d'impression)**

**Contracting Authority — Autorité contractante :**  
Jordan Komery

**Telephone No. — No de  
telephone:**  
(343) 291-5726

**Fax No. — No de  
télécopieur :**  
( )

**E-Mail Address — Courriel:**  
Jordan.komery@cbsa-asfc.gc.ca

**Total Estimated Cost (HST  
incl.) /Coût total estimatif  
(TVH incl.):**  
\$11,582.50

**Currency Type -  
Genre de devise :**  
CAD

**Vendor / Firm Name and Address  
Raison sociale et adresse du fournisseur/de l'entrepreneur :**

*The Institute of Internal Auditors  
1035 Greenwood Blvd, Suite 401  
Lake Mary, FL  
32746*

**Signed for the President by — Signé pour le Président par :**

*[Signature]*  
Signature

FEB 13 2018

Date

**Name and Position Title — Nom et Titre du poste**

**MICHEL DEROUIN**  
A/Team Lead, Strategic and National Procurement Unit  
SPMMD, Canada Border Services Agency

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**CONTRACT CLAUSES**

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

**1. Statement of Work**

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

**2. Standard Clauses and Conditions**

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

**2.1 General Conditions**

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

**3. Security Requirements**

There is no security requirement applicable to the Contract.

(INSERTED): Should the resource be required to conduct training on CBSA grounds, the resource must be escorted by a CBSA employee at all times.

**4 Term of Contract****4.1 Period of the Contract**

The period of the Contract is from date of Contract to March 29, 2018 inclusive.

**4.2 Option to Extend the Contract**

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to one (1) additional training course under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least ten (10) calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

**5 Authorities****5.1 Contracting Authority**

The Contracting Authority for the Contract is:

Name: Jordan Komery  
Title: Contracts Officer Canada Border Services Agency  
Comptrollership Branch  
Directorate: Strategic Procurement and Material Management Division  
Address: 355 North River Road, 17<sup>th</sup> floor, Ottawa, ON K1A 0L8  
Telephone: 343-291-5726  
E-mail address: [jordan.komery@cbsa-asfc.gc.ca](mailto:jordan.komery@cbsa-asfc.gc.ca)

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The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

## 5.2 Project Authority

The Project Authority for the Contract is:

Name: Chelsea Coyle  
Title: Manager  
Organization: Internal Audit and Program Evaluation Directorate  
Address: 171 Slater St, Ottawa, ON K1A 0L8  
Telephone: 613-941-7484  
E-mail address: [Chelsea.coyle@cbsa-asfc.gc.ca](mailto:Chelsea.coyle@cbsa-asfc.gc.ca)

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

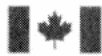
## 5.3 Contractor's Representative

Name:  
Telephone: 1-407-937-1366  
E-mail address: [@theiia.org](mailto:@theiia.org)

## 6 Payment

### 6.1 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed \$ 10,250.00. Customs duties are included and Applicable Taxes are extra.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - a. when it is 75% committed, or
  - b. four months before the contract expiry date, or
  - c. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

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## 6.2 Limitation of Price

SACC Manual clause C6000C (2017-08-17) Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

## 6.3 SACC Manual clauses

H1000C (2008-05-12) Single Payment

H1001C (2008-05-12) Multiple Payments

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

## 6.4 Electronic Payment of Invoices - Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument(s):

- a. Visa Acquisition Card;
- b. MasterCard Acquisition Card;
- c. Direct Deposit (Domestic and International).

## 6.5 Invoicing Instructions

- a. The Contractor must submit invoices in accordance with the information required in the General Conditions.
- b. The Contractor's invoice must include a separate line item for each subparagraph in the Basis of Payment provision.
- c. By submitting invoices the Contractor is certifying that the goods and services have been delivered and that all charges are in accordance with the Basis of Payment provision of the Contract, including any charges for work performed by subcontractors.
- d. The Contractor must send the original copy of the invoice to the Technical Authority's paying office (CBSA Finance) at the following location on a monthly basis:

All invoices must be submitted using the following method (**only one copy of the invoice should be sent to the Agency**):

**Email:** Only legible electronic (PDF, Word, Excel) files will be accepted; all others will be returned.

[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)

This email address is to be used for submitting invoices and for payment status inquiries.



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**Direct Deposit:**

The Government of Canada will soon be phasing out federal government cheques; we strongly encourage Businesses that supply goods and services to the Government of Canada to enrol in direct deposit for account payable.

Please contact [ca-ci@cbsa-asfc.gc.ca](mailto:ca-ci@cbsa-asfc.gc.ca) to obtain additional information, to confirm direct deposit enrolment process and the steps to be followed.

**IMPORTANT NOTE:** If a supplier omits any required information pertaining to payment processing from the invoice, the invoice will be returned at the discretion of the CBSA and will not be paid until valid payment referencing is provided.

**7 Applicable Laws**

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

**8 Priority of Documents**

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity - Services;
- (c) Annex A, Statement of Work;
- (d) Annex B, Basis of Payment;
- (e) the Contractor's bid dated 01/10/2018.

**9 Insurance**

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.

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**ANNEX A**  
**STATEMENT OF WORK**

<b>TITLE</b>	Statistical Sampling Training for the Canada Border Services Agency (CBSA) Audit and Evaluation Staff
<b>OBJECTIVE</b>	To enhance the subject matter expertise of the audit and evaluation staff.
<b>BACKGROUND</b>	The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training will help establish an enhanced understanding of tools and techniques to identify the most adapted and efficient method of sampling for each case, to estimate the sample size needed to provide the desired confidence level, and to assign sample size strategically to get the most information at the lowest cost. The proposed training will be an efficient and cost-effective way of providing these employees with the training they need to deliver high quality products. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the auditors and evaluators maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.
<b>SCOPE</b>	Deliver training materials on Statistical Sampling; <ul style="list-style-type: none"> <li>• Lead a one-day training session; and</li> <li>• The maximum number of participants is 30.</li> </ul>
<b>TASKS</b>	Several types of sampling strategies will be addressed, including random (i.e. simple random sampling, stratified sampling, dollar unit sampling and stop go sampling) and non-random (i.e. quota and judgmental sampling). In particular, participants will learn to: <ul style="list-style-type: none"> <li>• Select the most appropriate sampling methods;</li> <li>• Calculate sample size;</li> <li>• Adjust for population size and resource constraints;</li> <li>• Learn how to combine results and extrapolate;</li> <li>• Determine when sampling is not appropriate; and</li> <li>• Create sampling strategies that provide the most information to the audit with minimum cost and resources.</li> </ul>
<b>CONSTRAINTS</b>	The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for making all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to

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	<p>be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook* electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p> <p>*Canada agrees that all Contractor developed materials, course lectures, course work books, program designs, and exercises, whether in written or electronic form (Deliverables") are the properties of Contractor or Contractor's subcontractor and are subject to the rights of copyright and/or trademark. Contractor hereby grants to Canada an irrevocable, non-exclusive, worldwide, perpetual, royalty-free, limited license to use the Deliverables for the sole internal use of Canada. Canada will not sell, license, market, adapt into commercialized materials for distribution, create derivative works, copy or use any Deliverables provided by Contractor under this agreement to provide training in competition with Contractor, including formalized internal training within the Canada organization without the prior written consent of Contractor in the form of a separate licensing agreement which may include licensing fees and/or royalties. All copyright and other proprietary right notices appearing on the Deliverables shall be maintained by Canada. Canada will not engage in or allow unauthorized duplication or dissemination, in any form, any of the Deliverables provided by Contractor under this Agreement. For clarity purposes, the foregoing does not preclude Canada's right to use the Deliverables solely within its organization for such other purposes as business planning and strategy, or within one-to-one learning opportunities between an individual participant of the services provided by Contractor and another within the Canada organization such as between a manager/supervisory and direct report or peer; however, Canada shall not replicate or reproduce the Deliverables for the purpose of conducting training within its organization.</p>
<b>CLIENT SUPPORT</b>	The client will provide speakers and a projector.
<b>SCHEDULE</b>	<p>The Services will be conducted in accordance with the following schedule: by March 29, 2018.</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancelation, or rescheduling.</p>



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<b>DELIVERABLES</b>	<ul style="list-style-type: none"><li>• Prepare training materials on Statistical Sampling and provide them (including handouts) 15 working days in advance of the training commencement date;</li><li>• Facilitator-led training session (1 day) on Statistical Sampling (consistent with the Treasury Board <i>Policy on Internal Audit</i> and <i>Policy on Results</i>); and</li><li>• Certificate or letter confirming training hours, date of the training and trainer's name.</li></ul>
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**ANNEX B**  
**BASIS OF PAYMENT**

The Bidder must complete this pricing schedule and include it in its financial bid.

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

**TABLE - PROFESSIONAL SERVICES**

<b>PERIOD</b>	<b>FIRM ALL-INCLUSIVE RATE FOR 1 DAY COURSE (in Cdn \$)</b>
<b>Audit and Evaluation Statistical Sampling Training</b>	
<b>*Initial Course (by March 29, 2018)</b>	<b>\$10,250.00</b>
<b>*Optional Course (by December 31, 2018)</b>	<b>\$10,000.00</b>

\*The rates are firm and all inclusive of overhead, profit, meeting facilities and travel to and from the NCR.

**HST**

- (a) The HST is extra to the price herein.
- (b) The estimated HST of **\$1,332.50** is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices.
- (c) All deliverables are Delivered Duty Paid (DDP) and Canadian Customs Duty included, where applicable.



**PURCHASING OFFICE — BUREAU DES ACHATS:**

Canada Border Services Agency /  
Agence des services frontaliers du Canada  
355 River Road Tower B  
17th Floor/17<sup>ème</sup> étage  
Ottawa, Ontario  
K1A 0L8

Title — Sujet:  
**On-Site Training**

Contract No. — No du contrat:

**2017002182**

**Contract - Contrat**

You are requested to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods and/or services, or construction listed herein and on any attached sheets at the price or prices set out thereof.

Vous êtes invité à vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, et/ou les services ou la construction énumérés dans les présentes, et sur toute feuille ci-annexée, au prix indiqué.

F.O.B. — F.A.B.:

Free on Board — Franco à bord:

DDP

Invoice to be sent to — Facture Envoyer à :

[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)

National Invoice Reception Unit/Unité national de réception de fac  
2e étage

105 Rue McGill #260-01

Montréal, QC

H1Y 2E7

THE VENDOR/FIRM HEREBY  
ACCEPTS/ACKNOWLEDGES THIS CONTRACT —  
LE FOURNISSEUR/ENTREPRENEUR  
ACCÈTE/ACCUSE RÉCEPTION DU PRÉSENT  
CONTRAT :

Signature Date  
NAME, TITLE OF PERSON AUTHORIZED TO SIGN  
(TYPE OR PRINT) -

Nom et titre du signataire autorisé (caractère  
d'impression)

Contracting Authority — Autorité contractante :  
Nancy Cleroux

Telephone No. No de telephone:  
(343) 291-5727

Fax No. — No de télécopieur :  
(343) 291-5722

E-Mail Address — Courriel:  
[nancy.cleroux@cbsa-asfc.gc.ca](mailto:nancy.cleroux@cbsa-asfc.gc.ca)

Total Estimated Cost (GST/HST incl.) -  
Coût total estimative (TPS/TVH incl.):

**\$8,695.35**

Currency Type —  
Genre de devise :

**CAD**

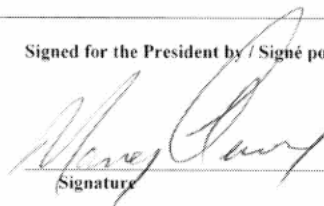
VENDOR / FIRM NAME AND ADDRESS —

**Excellence Canada Services**

Excellence Canada  
402-154 University Avenue, Toronto ON M5H  
3Y9

[@excellence.ca](mailto:@excellence.ca)  
416-251-7600 ext.

Signed for the President by / Signé pour le Président par:

 2402/2017  
Signature Date

Name and Position Title — Nom et Titre du poste

Nancy Cleroux

Senior Contracting Officer, Strategic Procurement and Material  
Management Division (SPMMD)



## TABLE OF CONTENTS

1. Requirement
2. Standard Clauses and Conditions
3. Security Requirement
4. Term of Contract
5. Authorities
6. Payment
7. Interest on Overdue accounts
8. Basis of Payment
9. Single payment
10. Invoicing Instructions
11. Applicable Laws
12. Priority of Documents

### List of Annexes:

- Annex A    Statement of Work  
Annex B    Basis of Payment



## **1. Requirement**

The Contractor must provide the services in accordance with the Statement of Work at Annex "A"

## **2. Standard Clauses and Conditions**

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual(<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

### **2.1 General Conditions**

2029(2016-04-04), Goods or Services – Low dollar-value, apply to and form part of this contract

## **3. Security Requirement**

There is no security requirement applicable to this Contract.

## **4. Term of Contract**

### **4.1 Delivery Date**

The period of the Contract is from February 24, 2017 to March 31, 2017.

## **5. Authorities**

### **5.1 Contracting Authority**

The Contracting Authority for the Contract is:

Name: *Nancy Cleroux*  
Title: Senior Contracting Officer  
Canada Border Services Agency  
Comptrollership Branch  
Directorate: Strategic Procurement and Material Management Division  
Address: 355 North River Road, Ottawa, ON, K1A 0L8

Telephone: 343-291-5673  
Facsimile: 343-291-5722  
E-mail address: [nancy.cleroux@cbsa-asfc.gc.ca](mailto:nancy.cleroux@cbsa-asfc.gc.ca)

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.





## 5.2 Project Authority

Name: Manon Brassard  
Title: Project Leader  
Organization: Canada Border Services Agency  
Ottawa ON  
Telephone: 613-941-7484  
E-mail address: [manon.brassard@cbsa-asfc.gc.ca](mailto:manon.brassard@cbsa-asfc.gc.ca)

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

## 6. Basis of Payment

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract, the Contractor will be paid a firm price, as specified in Annex B for a cost of \$6,595.00. Customs duties are excluded and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

### 6.1 Limitation of expenditure

Canada's total liability to the Contractor under the Contract must not exceed \$7,695.00. Customs duties are *excluded* and Applicable Taxes are extra.

2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum.
  - a. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work, whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.



## **7. Terms of Payment**

### **7.1 Single Payment**

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

## **8. Invoicing Instructions**

- a. The Contractor must submit invoices in accordance with the information required in the General Conditions.
- b. The Contractor's invoice must include a separate line item for each subparagraph in the Basis of Payment provision, and must show all applicable Task Authorization numbers.
- c. By submitting invoices the Contractor is certifying that the goods and services have been delivered and that all charges are in accordance with the Basis of Payment provision of the Contract, including any charges for work performed by subcontractors.
- d. The Contractor must send the invoice to [vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca) for payment. This email address is to be used only for submitting invoices and for payment status inquiries.

## **9. Applicable Laws**

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

## **10. Priority of Documents**

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) General conditions 2029 (2016-04-04)
- (c) Annex A, Statement of work
- (d) Annex B, Basis of Payment



**ANNEX A**  
**Statement of Work (SOW)**

<b>TITLE</b>	Training for CBSA Audit and Evaluation Staff
<b>OBJECTIVE</b>	<ul style="list-style-type: none"><li>• To augment the subject matter expertise of the audit staff</li><li>• To assist certified staff in meeting their professional training obligations</li></ul>
<b>BACKGROUND</b>	<p>The Internal Audit Division within the CBSA is made up of a mix of auditors which include those who are seasoned, BSOs who have transitioned into auditing, evaluators who have been seconded to the Division and relatively new auditors. The proposed training will help establish a baseline and provide a review of the internal audit process, and the tools used in identifying root causes of audit issues. Furthermore, of the seasoned auditors, many maintain certifications with the Institute of Internal Auditors which requires them to acquire 40 hours of continuing education annually. The proposed training will be an efficient and cost-effective way of providing these employees with the training they require.</p>
<b>SCOPE</b>	<p>Deliver training materials on Root Cause Analysis;</p> <ul style="list-style-type: none"><li>• Lead a 1.00-day training session;</li><li>• The maximum number of participants is 40.</li></ul>
<b>TASKS</b>	<ul style="list-style-type: none"><li>• Provide training materials and provide it 15 working days in advance of the training commencement date;</li><li>• Prepare and Deliver training materials on Root Cause Analysis.</li></ul>
<b>CONSTRAINTS</b>	<ul style="list-style-type: none"><li>• The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training.</li><li>• The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand.</li><li>• The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</li><li>• The vendor is responsible for making all travel and accommodation arrangements.</li></ul>
<b>CLIENT</b>	The client will provide a laptop, speakers and projector.
<b>DELIVERABLES</b>	<ul style="list-style-type: none"><li>• Handouts will be provided 15 days in advance of the training.</li><li>• Root Cause Analysis' certificate or letter confirming training hours, date of the training and trainer's name.</li></ul>



## ANNEX B

### BASIS OF PAYMENT

#### 11. Basis of Payment

The contractor will be paid a firm price upon delivery of the training session, in accordance with the statement of work identified at appendix "A".

#### Program deliveries

Service	Fees
<b>Firm price</b> <b>1-Day Root Cause Analysis</b> <b>Training</b> (for up to 40 participants)	<b>\$5,995</b>
<b>Firm Price</b> <b>Facility</b>	<b>\$600</b>
<b>Estimated Travel:</b> Airfare Hotel Transportation Meals	<b>\$1,100*</b>

#### 12. Travel and Living Expenses

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for profit and/or administrative overhead, in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the National Joint Council Travel Directive and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Contracting Authority.

All payments are subject to government audit.

Estimated Cost: \$1,100.00.



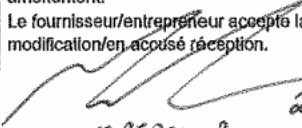
Purchasing Office - Bureau des achats:  
Services Procurement-Instruments Management  
Division/Appvisionnement de services-Gestion  
des instruments  
11 Laurier St. / 11, rue Laurier  
10C1, Place du Portage III  
Gatineau  
Quebec  
K1A 0S5

## CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless otherwise indicated, all other terms and conditions of the contract remain the same.  
Ce document est par la présente modifié: sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.

Le fournisseur/entrepreneur accepte la présente modification/en accuse réception.

  
Signature *M. PERROW, Partner* Date *2015-08-24*  
Name, title of person authorized to sign (type or print)  
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith  
Prêter de retourner une copie dûment signée immédiatement

### Comments - Commentaires

This document contains a security requirement.

Vendor/Firm Name and Address  
Raison sociale et adresse du  
fournisseur/de l'entrepreneur

Raymond Chabot Grant Thornton  
1000-116 Albert Street  
Ottawa  
Ontario  
K1P5G3  
Canada

Title - Sujet INTERNAL AUDIT	
Contract No. - N° du contrat 47175-128426/003/ZQ	Amendment No. - N° Modif 009
Client Reference No. - N° de référence du client 1000298426	Date 2015-08-24
Requisition Reference No. - N° de la demande 47175-128426	
File No. - N° de dossier 010zq.47175-128426	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits Included - Inclus
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
Address Enquiries to: - Adresser toutes questions à: Pilon, Robert	
Buyer Id - Id de l'acheteur 010zq	
Telephone No. - N° de téléphone (819) 956-7509 ( )	FAX No. - N° de FAX (819) 997-2229
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimatif \$897,150.00	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre <i>Robert Pilon</i>	

Contract No. - N° du contrat

47175-128426/003/ZQ

Amd. No. - N° de la modif.

009

Buyer ID - Id de l'acheteur

010zq

Client Ref. No. - N° de réf. du client

1000298426

File No. - N° du dossier

010zq47175-128426

CCC No./N° CCC - FMS No/ N° VME

**This Contract Amendment no. 09, is raised to:**

1--Revise the Basis of Payment

**At page twenty (20), Basis of Payment, Annex B**

**Delete:** in its entirety

**Insert:** the following

## **ANNEX B**

### **BASIS OF PAYMENT**

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days\_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$Days\_worked = \frac{Hours\_Worked}{7.5\_hours\_per\_day}$$

#### **OVERTIME WORK**

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat  
 47175-128426/003/ZQ  
 Client Ref. No. - N° de réf. du client  
 1000298426

Amd. No. - N° de la modif.  
 009  
 File No. - N° du dossier  
 010zq47175-128426

Buyer ID - Id de l'acheteur  
 010zq  
 CCC No./N° CCC - FMS No/ N° VME

## A-Contract Period(s) (From January 1, 2015 to December 31, 2015)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

### 1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

### WORKSTREAM # 1 Internal Audit Services

Work-stream # 1 Internal Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)  (option) Period # 1 January 1, 2015 to December 31, 2015
Resource Name		
<b>2</b>		
2a	Partner/Managing Director	
2b	Project Manager/Leader	
2c	Senior Auditor	
2d	Auditor	

**Total Estimated Cost of Professional Fees specified in BOP E 6.1.2 for a TA Limitation of Expenditure for work-stream one (1): \$ 783,318.58**

Contract No. - N° du contrat	Amd. No. - N° de la modif.	Buyer ID - id de l'acheteur
47175-128426/003/ZQ	009	010zq
Client Ref. No. - N° de réf. du client	File No. - N° du dossier	CCC No./N° CCC - FMS No/ N° VME
1000298426	010zq47175-128426	

## 2.0 Cost Reimbursable Expenses

### 2.1 Authorized travel and living expenses for Work performed outside the National Capital Region (NCR) only

For the requirements relative to travel described in Annex A section(s) of the Statement of Work in Annex A.

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for profit and administrative overhead, in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the Treasury Board Travel Directive, and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Technical/Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Canada will not accept any travel and living expenses for:

- a. Work performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act*, R.S.C. 1985, c. N-4, S.2. *The National Capital Act* is available on the Justice Website: Department of Justice;
- b. Any travel between the Contractor's place of business and the NCR; and
- c. Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all inclusive per diem rates specified in subsection A-1.0 above.

### 2.2 Canada's Total Liability - Authorized Travel and Living Expenses

1. Canada's total liability to the Contractor under the Contract for authorized travel and living expenses must not exceed **\$21,238.94** (HST extra), for contract period and option years. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - (a) when it is 75 percent committed, or
  - (b) four (4) months before the Contract expiry date, or
  - (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,



Contract No. - N° du contrat  
 47175-128426/003/ZQ  
 Client Ref. No. - N° de réf. du client  
 1000298426

Amd. No. - N° de la modif.  
 009  
 File No. - N° du dossier  
 010zq47175-128426

Buyer ID - Id de l'acheteur  
 010zq  
 CCC No./N° CCC - FMS No/ N° VME

- whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

**Total Estimated Cost to a Limitation of Expenditure for Travel & Living : \$ 21,238.94**

### **3.0 Total Estimated Cost- Contract Period (1.0 + 2.0): \$ 804,557.52**

**4.0** With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority, and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

## **B-Option to Extend the Term of the Contract**

### **B-Extended Contract Period (From January 1, 2016 to December 31, 2016)**

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

<b>Work-stream # 1 Internal Audit</b>		<b>ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)</b>
		<b>(option) Period # 2 January 1, 2016 to December 31, 2016</b>
	<b>Resource Name</b>	
<b>2</b>	<b>Optional Periods</b>	
2a	Partner/Managing Director	
2b	Project Manager/Leader	
2c	Senior Auditor	
2d	Auditor	

**All other terms and conditions of the Contract remain unchanged.**



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada

Contract No. 2018002387

**Purchasing Office — Bureau des Achats :**

Canada Border Services Agency  
473 Albert Street 8th Floor  
Ottawa, ON K1A 0L8  
Agence des services frontaliers du Canada  
473 rue Albert, 8ième étage  
Ottawa, ON K1A 0L8

**Title — Sujet:**  
Statistical Sampling

**Contract No. — No du contract:**  
2018002387

**Contract — Contrat**

You are requested to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out thereof.

Nous vous demandons de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

**D.D.P. — D.D.P.:**

Destination of Goods, Services, And Construction —  
Destination des biens, services et construction  
See herein — voir aux présentes

**Invoices to be sent to — Factures Envoyer à :**

Canadian Border Services Agency/ Finance  
473 Albert Street 5th Floor  
Ottawa, ON K1A 0L8

**The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :**

*JP Cody-Cox*

Signature

Date 29 March 2018

**Name, title of person authorized to sign (type or print) —  
Nom et titre du signataire autorisé (caractère d'impression)**

**Contracting Authority — Autorité contractante :**  
Jordan Komery

**Telephone No. — No de  
telephone:**  
(343) 291-5715

**Fax No. — No de  
télécopieur :**  
( )

**E-Mail Address — Courriel:**  
Jordan.komery@cbsa-asfc.gc.ca

**Total Estimated Cost (HST  
incl.) /Coût total estimatif  
(TVH incl.):**  
\$11,582.50

**Currency Type -  
Genre de devise :**  
CAD

**Vendor / Firm Name and Address  
Raison sociale et adresse du fournisseur/de l'entrepreneur :**

*The Institute of Internal Auditors  
1035 Greenwood Blvd, Suite 401  
Lake Mary, FL  
32746*

**Signed for the President by — Signé pour le Président par :**

*[Signature]*  
Signature

*03/26/17*  
Date

**Name and Position Title — Nom et Titre du poste**

Jordan Komery  
Contracts officer, Strategic and National Procurement Unit  
SPMMD, Canada Border Services Agency

Canada Border  
Services AgencyAgence des services  
frontaliers du Canada

Contract No. 2018002387

## CONTRACT CLAUSES

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

### 1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

### 2. Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

#### 2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

### 3. Security Requirements

There is no security requirement applicable to the Contract.

(INSERTED): Should the resource be required to conduct training on CBSA grounds, the resource must be escorted by a CBSA employee at all times.

### 4. Term of Contract

#### 4.1 Period of the Contract

The period of the Contract is from date of Contract to March 29, 2018 inclusive.

#### 4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to one (1) additional training course under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least ten (10) calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

### 5. Authorities

#### 5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Jordan Komery  
Title: Contracts Officer Canada Border Services Agency  
Comptrollership Branch  
Directorate: Strategic Procurement and Material Management Division  
Address: 355 North River Road, 17<sup>th</sup> floor, Ottawa, ON K1A 0L8  
Telephone: 343-291-5726  
E-mail address: [jordan.komery@cbsa-asfc.gc.ca](mailto:jordan.komery@cbsa-asfc.gc.ca)

Canada Border  
Services AgencyAgence des services  
frontaliers du Canada

Contract No. 2018002387

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

## 5.2 Project Authority

The Project Authority for the Contract is:

Name: Chelsea Coyle  
Title: Manager  
Organization: Internal Audit and Program Evaluation Directorate  
Address: 171 Slater St, Ottawa, ON K1A 0L8  
Telephone: 613-941-7484  
E-mail address: [Chelsea.coyle@cbsa-asfc.gc.ca](mailto:Chelsea.coyle@cbsa-asfc.gc.ca)

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

## 5.3 Contractor's Representative

Name:  
Telephone: 1-407-937-1366  
E-mail address: [@theiia.org](mailto:>@theiia.org)

## 6 Payment

### 6.1 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed \$ 10,250.00. Customs duties are included and Applicable Taxes are extra.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
  - a. when it is 75% committed, or
  - b. four months before the contract expiry date, or
  - c. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

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## 6.2 Limitation of Price

SACC Manual clause C6000C (2017-08-17) Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

## 6.3 SACC Manual clauses

H1000C (2008-05-12) Single Payment

H1001C (2008-05-12) Multiple Payments

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

## 6.4 Electronic Payment of Invoices - Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument(s):

- a. Visa Acquisition Card;
- b. MasterCard Acquisition Card;
- c. Direct Deposit (Domestic and International).

## 6.5 Invoicing Instructions

- a. The Contractor must submit invoices in accordance with the information required in the General Conditions.
- b. The Contractor's invoice must include a separate line item for each subparagraph in the Basis of Payment provision.
- c. By submitting invoices the Contractor is certifying that the goods and services have been delivered and that all charges are in accordance with the Basis of Payment provision of the Contract, including any charges for work performed by subcontractors.
- d. The Contractor must send the original copy of the invoice to the Technical Authority's paying office (CBSA Finance) at the following location on a monthly basis:

All invoices must be submitted using the following method (**only one copy of the invoice should be sent to the Agency**):

**Email:** Only legible electronic (PDF, Word, Excel) files will be accepted; all others will be returned.

[vendors-fournisseurs@cbsa-asfc.gc.ca](mailto:vendors-fournisseurs@cbsa-asfc.gc.ca)

This email address is to be used for submitting invoices and for payment status inquiries.

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**Direct Deposit:**

The Government of Canada will soon be phasing out federal government cheques; we strongly encourage Businesses that supply goods and services to the Government of Canada to enrol in direct deposit for account payable.

Please contact [ca-ci@cbsa-asfc.gc.ca](mailto:ca-ci@cbsa-asfc.gc.ca) to obtain additional information, to confirm direct deposit enrolment process and the steps to be followed.

**IMPORTANT NOTE:** If a supplier omits any required information pertaining to payment processing from the invoice, the invoice will be returned at the discretion of the CBSA and will not be paid until valid payment referencing is provided.

**7 Applicable Laws**

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

**8 Priority of Documents**

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity - Services;
- (c) Annex A, Statement of Work;
- (d) Annex B, Basis of Payment;
- (e) the Contractor's bid dated 01/10/2018.

**9 Insurance**

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.

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**ANNEX A**  
**STATEMENT OF WORK**

<b>TITLE</b>	Statistical Sampling Training for the Canada Border Services Agency (CBSA) Audit and Evaluation Staff
<b>OBJECTIVE</b>	To enhance the subject matter expertise of the audit and evaluation staff.
<b>BACKGROUND</b>	The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training will help establish an enhanced understanding of tools and techniques to identify the most adapted and efficient method of sampling for each case, to estimate the sample size needed to provide the desired confidence level, and to assign sample size strategically to get the most information at the lowest cost. The proposed training will be an efficient and cost-effective way of providing these employees with the training they need to deliver high quality products. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the auditors and evaluators maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.
<b>SCOPE</b>	Deliver training materials on Statistical Sampling; <ul style="list-style-type: none"> <li>• Lead a one-day training session; and</li> <li>• The maximum number of participants is 30.</li> </ul>
<b>TASKS</b>	Several types of sampling strategies will be addressed, including random (i.e. simple random sampling, stratified sampling, dollar unit sampling and stop go sampling) and non-random (i.e. quota and judgmental sampling). In particular, participants will learn to: <ul style="list-style-type: none"> <li>• Select the most appropriate sampling methods;</li> <li>• Calculate sample size;</li> <li>• Adjust for population size and resource constraints;</li> <li>• Learn how to combine results and extrapolate;</li> <li>• Determine when sampling is not appropriate; and</li> <li>• Create sampling strategies that provide the most information to the audit with minimum cost and resources.</li> </ul>
<b>CONSTRAINTS</b>	The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for making all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to

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	<p>be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook* electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p> <p>*Canada agrees that all Contractor developed materials, course lectures, course work books, program designs, and exercises, whether in written or electronic form (Deliverables") are the properties of Contractor or Contractor's subcontractor and are subject to the rights of copyright and/or trademark. Contractor hereby grants to Canada an irrevocable, non-exclusive, worldwide, perpetual, royalty-free, limited license to use the Deliverables for the sole internal use of Canada. Canada will not sell, license, market, adapt into commercialized materials for distribution, create derivative works, copy or use any Deliverables provided by Contractor under this agreement to provide training in competition with Contractor, including formalized internal training within the Canada organization without the prior written consent of Contractor in the form of a separate licensing agreement which may include licensing fees and/or royalties. All copyright and other proprietary right notices appearing on the Deliverables shall be maintained by Canada. Canada will not engage in or allow unauthorized duplication or dissemination, in any form, any of the Deliverables provided by Contractor under this Agreement. For clarity purposes, the foregoing does not preclude Canada's right to use the Deliverables solely within its organization for such other purposes as business planning and strategy, or within one-to-one learning opportunities between an individual participant of the services provided by Contractor and another within the Canada organization such as between a manager/supervisory and direct report or peer; however, Canada shall not replicate or reproduce the Deliverables for the purpose of conducting training within its organization.</p>
<b>CLIENT SUPPORT</b>	The client will provide speakers and a projector.
<b>SCHEDULE</b>	<p>The Services will be conducted in accordance with the following schedule: by March 29, 2018.</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancelation, or rescheduling.</p>





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<b>DELIVERABLES</b>	<ul style="list-style-type: none"><li>• Prepare training materials on Statistical Sampling and provide them (including handouts) 15 working days in advance of the training commencement date;</li><li>• Facilitator-led training session (1 day) on Statistical Sampling (consistent with the Treasury Board <i>Policy on Internal Audit</i> and <i>Policy on Results</i>); and</li><li>• Certificate or letter confirming training hours, date of the training and trainer's name.</li></ul>
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**ANNEX B**  
**BASIS OF PAYMENT**

The Bidder must complete this pricing schedule and include it in its financial bid.

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

**TABLE - PROFESSIONAL SERVICES**

<b>PERIOD</b>	<b>FIRM ALL-INCLUSIVE RATE FOR 1 DAY COURSE (in Cdn \$)</b>
<b>Audit and Evaluation Statistical Sampling Training</b>	
<b>*Initial Course (by March 29, 2018)</b>	<b>\$10,250.00</b>
<b>*Optional Course (by December 31, 2018)</b>	<b>\$10,000.00</b>

\*The rates are firm and all inclusive of overhead, profit, meeting facilities and travel to and from the NCR.

**HST**

- (a) The HST is extra to the price herein.
- (b) The estimated HST of **\$1,332.50** is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices.
- (c) All deliverables are Delivered Duty Paid (DDP) and Canadian Customs Duty included, where applicable.